Government of Bombay

FINAL ISSUE

CIVIL BUDGET ESTIMATES

FOR THE YEAR

1938-39

BOMBAY
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CONTENTS

In exercise of the powers conferred by sub-section (*1*) of section 80 of the Government of India Act, 1935, I, Lawrence Roger Lumley, Governor of Bombay, do hereby authenticate under my signature the following schedule of authorised expenditure for the year 1938-39, namely :—

Schedule.

Heads of Expenditure.	Grants made by the Bombay Legislative Assembly.	Sums required to meet the expenditure charged on the revenues.	Total.
	Rs.	Rs.	Rs.
7, Land Revenue	60,14,000	5,64,000	65,78,000
8, Provincial Excise	34,05,000	7,22,000	41,27,000
9, Stamps	1,97,000	......	1,97,000
10, Forests	22,56,000	4,46,000	27,02,000
11, Registration	5,61,000	......	5,61,000
12, Charges on account of Motor Vehicles Acts ...	2,42,000	15,78,000	18,20,000
13, Other Taxes and Duties	12,39,000	......	12,39,000
17, Interest on works for which capital accounts are kept—Irrigation Works.	......	41,78,000	41,78,000
XVII—*Deduct*—Working Expenses ... ... 18, Other revenue expenditure financed from ordinary revenues. 19, Construction of Irrigation etc. Works	32,51,000*	82,000†	33,33,000
22, Interest on debt and other obligations ...	......	1,20,08,000	1,20,08,000
23, Appropriation for reduction or avoidance of debt ...	......	6,32,000	6,32,000
25, General Administration	61,06,000	19,44,000	80,50,000
27, Administration of Justice	46,78,000	20,39,000	67,17,000
28, Jails and Convict Settlements	15,33,000	1,26,000	16,59,000
29, Police	1,32,66,000	9,22,000	1,41,88,000
30, Ports and Pilotage	1,000	4,000	5,000
36, Scientific Departments	1,03,000	......	1,03,000
37, Education	1,93,14,000	6,93,000	2,00,07,000
38, Medical	41,01,000	5,10,000	46,11,000
39, Public Health	30,06,000	1,97,000	32,03,000
40, Agriculture	15,07,500	1,28,000	16,35,500
41, Veterinary	3,83,000	28,000	4,11,000
42, Co-operation	6,66,500	51,000	7,17,500
43, Industries	11,20,000	......	11,20,000
47, Miscellaneous Departments	7,33,600	98,000	8,31,600
50, Civil Works	1,11,86,000‡	7,43,000‡	1,19,29,000
52, Bombay Development Scheme	9,75,000	......	9,75,000
54, Famine	3,34,000	2,48,000	5,82,000
55, Superannuation Allowances and Pensions ...	87,56,000	28,64,000	1,16,20,000
55-A, Commutation of pensions financed from ordinary revenues.	6,000	2,000	8,000
56, Stationery and Printing	12,14,000	......	12,14,000
57, Miscellaneous	9,51,000	......	9,51,000
63, Extraordinary charges	4,000	......	4,000
Total, Expenditure charged to revenue ...	9,71,09,600	3,08,07,000	12,79,16,600

* Made up as shown below :—

	Rs.
XVII—*Deduct*—Working Expenses	9,50,000
18, Other revenue expenditure financed from ordinary revenues—Public Works ...	3,40,000
Do. do. do. do. Civil	19,60,000
19, Construction of Irrigation Works	1,000
	32,51,000

† Made up as shown below :—

XVII—*Deduct*—Working Expenses	5,000
18, Other revenue expenditure financed from ordinary revenues—Public—Works ...	1,000
Do. do. do. do. —Civil Expenditure ...	76,000
	82,000

‡ Made up as shown below :—

		Voted.	*Charged.*
50, Civil Works		1,07,17	*6,33*
XVII—*Deduct*—Working Expenses—			
Establishment	2,53	2,63	*62*
Tools and Plant	10		
18, Other Revenue Expenditure—			
Establishment	56	60	*14*
Tools and Plant	4		
52, Bombay Development Scheme—			
Establishment	56	60	*14*
Tools and Plant	4		
68, Construction of Irrigation, etc., works—			
Establishment	80	86	*20*
Tools and Plant	6		
		1,11,86	*7,43*

Heads of Expenditure.	Grants made by the Bombay Legislative Assembly.	Sums required to meet the expenditure charged on the revenues.	Total.
	Rs.	Rs.	Rs.
68, Construction of Irrigation, etc., Works	2,36,000	2,000	2,38,000
70, Capital Outlay on Improvement of Public Health ...	1,58,000	5,000	1,63,000
80, Bombay Development Scheme	4,73,000	4,000	4,77,000
83, Payments of commuted value of Pensions ...	4,11,000	38,000	4,49,000
Total, Capital Heads ...	12,78,000	49,000	13,27,000
Advances repayable	2,84,000	14,16,000	17,00,000
Loans and Advances by Provincial Government ...	15,91,000	......	15,91,000
Permanent Debt	......	......	......
Floating Debt	......	1,50,00,000	1,50,00,000
Loans from the Central Government	......	60,13,000	60,13,000
State Provident Funds	......	35,00,000	35,00,000
Famine Relief Fund	......	4,56,000	4,56,000
Provincial Road Fund	......	16,40,000	16,40,000
Depreciation Reserve Fund—Government Presses ...	......	50,000	50,000
Deposits of Depreciation Reserves of Commercial concerns (Nasik Distillery).	......	7,000	7,000
Deposits of Local Funds	......	3,00,00,000	3,00,00,000
Departmental and Judicial Deposits—			
Civil Deposits	......	4,34,54,000	4,34,54,000
Other Accounts	......	39,74,000	39,74,000
Permanent Advances	......	4,000	4,000
Suspense Accounts	......	1,47,00,000	1,47,00,000
Cheques and Bills	......	2,86,00,000	2,86,00,000
Departmental and Similar Accounts	......	1,50,000	1,50,000
Accounts with the Government of Burma	......	30,000	30,000
Accounts with the Reserve Bank	......	1,20,000	1,20,000
Miscellaneous Government account	......	10,29,000	10,29,000
Cash remittances and adjustments between officers rendering accounts to the same Accountant General.	......	13,19,00,000	13,19,00,000
Remittances by bills	......	4,21,00,000	4,21,00,000
Adjusting account between Central and Provincial Governments.	......	4,03,00,000	4,03,00,000
Inter-Provincial Suspense Account	......	16,00,000	16,00,000
Total, Debt Heads ...	18,75,000	36,60,43,000	36,79,18,000
Grand Total ...	10,02,62,600	39,68,99,000	49,71,61,600

29th March 1938.

ROGER LUMLEY,

Governor of Bombay.

Heads of Revenue.	Reference to detailed Estimate.	Budget Estimate, 1938–39.	Increase + or Decrease — as compared with 1937–1938, columns 3 and 5.	Revised Estimate, 1937–1938.	Budget Estimate, 1937–1938.	1936–1937.
1	2	3	4	5	6	7
	Pages.	Rs.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—						
IV.—Taxes on Income other than Corporation tax	15	25,00,000	....	25,00,000	....	....
V.—Salt		1,000	—1,000	2,000	2,000	1,700
VII.—Land Revenue		3,39,84,000	+20,86,000	3,18,98,000	3,29,25,000	3,44,31,592
VIII.—Provincial Excise	17	2,98,00,000	—26,40,000	3,24,40,000	3,12,69,000	3,25,29,350
IX.—Stamps—						
A. Non-Judicial..	21	74,18,000	—5,24,000	79,42,000	69,52,000	72,94,696
B. Judicial		71,32,000	+74,000	70,58,000	70,27,000	74,04,368
X.—Forest	23	40,38,000	—2,70,000	43,08,000	42,06,000	47,71,685
XI.—Registration	24	15,03,000	....	15,03,000	15,03,000	15,04,710
XII.—Receipts under Motor Vehicles Acts ..	25	41,49,000	....	41,49,000	37,73,000	41,07,195
XIII.—Other Taxes and Duties	26	56,93,000	+7,79,000	49,14,000	47,33,000	48,65,040
Total ..		9,62,18,000	—4,96,000	9,67,14,000	9,23,90,000	9,69,10,336
Irrigation, Navigation, Embankment and Drainage Works—						
Irrigation Works—						
XVII.—Works for which capital accounts are kept—						
(1) Productive Works—	27					
Direct Receipts		1,39,000	....	1,39,000	1,32,000	1,57,767
Portion of Land Revenue due to Irrigation..		10,000	....	10,000	10,000	9,959
Deduct—Working Expenses		—24,000	+300	—24,300	— 23,600	—22,242
Net receipts or payments		1,25,000	+300	1,24,700	1,18,400	1,45,484
(2) Unproductive Works—						
Direct Receipts		28,65,000	—87,000	29,52,000	27,19,000	28,75,383
Portion of Land Revenue due to Irrigation..		14,000	....	14,000	14,000	11,534
Deduct—Working Expenses		—12,56,000	+1,05,700	—13,61,700	— 13,62,400	— 16,34,500
Net receipts or payments		16,23,000	+18,700	16,04,300	13,70,600	12,52,417
Deduct—Charges in Civil Department on account of Land Revenue due to Irrigation and Direct Receipts.		—53,000	....	—53,000	— 47,000	- -53,398
Total, Net receipts ..		16,95,000	+19,000	16,76,000	14,42,000	13,44,503
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.	33	7,03,000	+18,000	6,85,000	7,08,000	6,61,091
Debt Service—						
XX.—Interest	34	73,15,000	+41,000	72,74,000	75,71,000	93,34,408
Carried over ..		10,59,31,000	—4,18,000	10,63,49,000	10,21,11,000	10,82,50,338

A.—Statement of the Revenue of the Government of Bombay.

Heads of Revenue.	Reference to detailed Estimate.	Budget Estimate, 1938–39.	Increase + or Decrease — as compared with 1937–1938, columns 3 and 5.	Revised Estimate, 1937–1938.	Budget Estimate, 1937–1938.	1936–1937.
1	2	3	4	5	6	7
	Pages.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		10,59,31,000	−4,18,000	10,63,49,000	10,21,11,000	10,82,50,338
Civil Administration—						
XXI.—Administration of Justice	35	15,49,000	+1,44,000	14,05,000	16,29,000	15,01,035
XXII.—Jails and Convict Settlements ..	36	4,31,000	—47,000	4,78,000	4,72,000	4,94,848
XXIII.—Police	37	10,14,000	+25,000	9,89,000	9,26,000	6,84,593
XXVI.—Education	38	14,05,000	—1,64,000	15,69,000	15,14,000	14,92,906
XXVII.—Medical	40	14,00,000	....	14,00,000	14,00,000	14,14,024
XXVIII.—Public Health	40	19,04,000	—21,000	19,25,000	18,41,000	19,08,488
XXIX.—Agriculture	41	3,48,000	—2,000	3,50,000	3,45,000	3,79,231
XXX.—Veterinary	41	30,000	—5,000	35,000	27,000	30,836
XXXI.—Co-operation	41	2,52,000	+24,000	2,28,000	2,41,000	2,16,290
XXXII.—Industries	42	4,21,000	+25,000	3,96,000	5,15,000	6,51,036
XXXVI.—Miscellaneous Departments ..	42	1,82,000	—2,000	1,84,000	1,84,000	1,82,549
Total ..		89,36,000	—23,000	89,59,000	90,94,000	89,55,836
Civil Works—						
XXXIX.—Civil Works	43	45,15,000	—1,31,000	46,46,000	61,71,000	31,98,197
XLI.—Bombay Development Scheme ..	43	6,81,000	—13,000	6,94,000	6,69,000	6,84,308
Total ..		51,96,000	—1,44,000	53,40,000	68,40,000	38,82,505
Miscellaneous—						
XLIII.—Transfers from Famine Relief Fund ..	44	3,34,000	—3,16,000	6,50,000	3,48,000	2,04,720
XLIV.—Receipts in aid of Superannuation ..	44	7,86,000	+1,000	7,85,000	7,85,000	8,94,928
XLV.—Stationery and Printing	45	3,54,000	—9,000	3,63,000	3,22,000	3,62,306
XLVI.—Miscellaneous	46	5,32,000	+1,90,000	3,42,000	3,54,000	3,15,501
Total ..		20,06,000	—1,34,000	21,40,000	18,09,000	17,77,455
Extraordinary Items—						
LI.—Extraordinary Receipts	46	42,000	—23,000	65,000	1,01,000	12,73,917
Total ..		42,000	—23,000	65,000	1,01,000	12,73,917
GRAND TOTAL ..		12,21,11,000	—7,42,000	12,28,53,000	11,99,55,000	*12,41,40,051

Receipts.	Reference to detailed Estimate.	Budget Estimate, 1938–1939.	Revised Estimate, 1937–1938.	Budget Estimate, 1937–1938.	1936–1937.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Revenue from Statement A		12,21,11,000	12,28,53,000	11,99,55,000	12,41,40,051
Excess of revenue over expenditure charged to revenue			11,04,000		40,33,284
DEBT, DEPOSITS AND ADVANCES.					
N. Public Debt.					
Permanent debt		....	....	....	....
Floating debt		1,50,00,000	....	24,00,000	....
Loans from the Central Government ..		....	....	....	....
O. Unfunded Debt.	47				
Special Loans		....	....	....	9,11,548(a)
State Provident Funds		56,00,000	56,00,000	54,50,000	3,27,43,505(a)
P. Deposits and Advances.					
Famine Relief Fund		4,56,000	6,32,000	5,38,000	1,11,624
Appropriation for reduction or avoidance of debt		16,61,000	32,60,000	15,14,000	18,14,199
Provincial Road Fund		16,40,000	12,15,000	10,06,000	8,97,728
Transfers from Famine Relief Fund ..	48	....	....	....	2,74,251
Depreciation Reserve Fund—Government Presses		22,000	24,000	22,000	21,169
Deposits of depreciation reserve of commercial concerns (Nasik Distillery) ..		1,00,000	20,000	1,20,000	1,12,949
Deposits of Local Funds		3,03,00,000	3,02,60,000	3,04,41,000	37,01,219(a)
Departmental and Judicial Deposits—					
Civil Deposits	49	4,34,54,000	4,34,54,000	4,56,26,000	93,05,149(b)
Other Accounts	49–50	32,52,000	3,61,000	14,19,000	21,90,856(d)
Advances repayable		17,00,000	18,00,000	16,49,000	7,703(a)
Permanent advances		3,000	3,000	2,000	....
Accounts with foreign Governments and Indian States		....	6,000	5,000	....
Accounts with the Government of Burma ..	51	30,000	30,000	....	....
Accounts with the Reserve Bank ..		1,20,000	1,20,000	....	....
Suspense accounts		1,47,00,000	2,28,00,000	8,89,000	413(c)
Cheques and Bills		2,86,00,000	2,86,00,000	3,29,00,000	....
Departmental and similar accounts ..		1,50,000	1,50,000	15,000	....
Miscellaneous Government account ..		....	....	....	....
R. Loans and Advances by Provincial Government.		64,58,000	62,63,000	65,25,000	75,83,209
S. Remittances.	52				
Cash remittances and adjustments between officers rendering accounts to the same Accountant General		13,19,00,000	12,48,00,000	1,12,86,000	....
Remittances by bills		4,21,00,000	3,90,00,000	....	....
Adjusting account between Central and Provincial Governments		4,03,00,000	3,57,00,000	....	....
Inter-Provincial Suspense account ..		16,00,000	19,00,000	....	....
Total—Debt Heads ..		36,91,46,000	34,59,98,000	14,18,07,000	5,96,75,522
Total Receipts ..		49,12,57,000	46,88,51,000	26,17,62,000	18,38,15,573
Opening balance ..		1,15,24,000†	1,47,44,000‡	1,06,16,000*	1,48,21,964
Grand Total ..		50,27,81,000	48,35,95,000	27,23,78,000	19,86,37,537

(a) Represents adjustments in connection with the scheme for decentralisation of balances.
(b) Includes Rs. 92,52,087 on account of adjustments in connection with the scheme for the decentralisation of balances.
(c) Includes Rs. 397 on account of adjustments in connection with the scheme for the decentralisation of balances.
(d) Includes Rs. 814 on account of adjustments in connection with the scheme for the decentralisation of balances.

* This is exclusive of (a) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities, (c) 30 lakhs, minimum deposit with the Reserve Bank of India, (d) 14 lakhs, treasury balance, and (e) about 5 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (a) about 59 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (c) about 5 lakhs of Provincial Road Fund invested in treasury bills.

† This is exclusive of (a) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (c) about 10 lakhs of Provincial Road Fund invested in treasury bills.

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1938-39. Distribution of total into Charged.	Voted.	Total.	Increase + or decrease — as compared with the Revised Estimate, 1937-38, columns 5 and 9.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenue—					
7.—Land Revenue	53	*5,64,000*	60,14,000	65,78,000	+19,04,000
8.—Provincal Excise	65	*7,22,000*	34,05,000	41,27,000	+1,37,000
9.—Stamps	71	....	1,97,000	1,97,000	—5,000
10.—Forest	73	*4,46,000*	22,56,000	27,02,000	—50,000
11.—Registration	78	....	5,61,000	5,61,000	—11,000
12.—Charges on account of Motor Vehicles Acts	80	*15,78,000*	2,42,000	18,20,000	+99,000
13.—Other Taxes and Duties ..	84	....	12,39,000	12,39,000	—5,68,000
Total ..		*33,10,000*	1,39,14,000	1,72,24,000	+15,06,000
Irrigation Revenue Account—					
17.—Interest on Works for which capital accounts are kept—Irrigation Works	86	*41,78,000*	....	41,78,000	+14,000
18.—Other Revenue Expenditure financed from Ordinary Revenues—Works for which neither capital nor revenue accounts are kept—					
A.—Irrigation Works (P. W.) ..	87	*13,100*	3,52,600	3,65,700	+18,700
B.—Navigation, Embankment and Drainage Works (P. W.) ..	88	*1,900*	47,400	49,300	+300
A.—Irrigation Works (Civil) ..	89	*76,000*	19,60,000	20,36,000	+12,30,000
18(1).—Other Revenue Expenditure financed from Famine Relief Fund	92	....	....	....	....
Total ..		*42,69,000*	23,60,000	66,29,000	+12,63,000
Capital Account of Irrigation, Navigation and Drainage Works charged to Revenue—					
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—					
A.—Financed from Famine Relief Fund.	92	....	....	....	....
B.—Financed from Ordinary Revenues..		....	1,000	1,000	....
Total ..		....	1,000	1,000	....
Debt Services—					
22.—Interest on Debt and Other Obligations.	93	*1,20,08,000*	....	1,20,08,000	+14,79,000
23.—Appropriation for Reduction or Avoidance of Debt	94	*6,32,000*	....	6,32,000	—13,77,000
Total ..		*1,26,40,000*	....	1,26,40,000	+1,02,000
Civil Administration—					
25.—General Administration	95	*19,44,000*	61,06,000	80,50,000	—22,82,000
27.—Administration of Justice ..	128	*20,39,000*	46,78,000	67,17,000	+4,47,000
28.—Jails and Convict Settlements ..	145	*1,26,000*	15,33,000	16,59,000	—82,000
Carried over ..		*41,09,000*	1,23,17,000	1,64,26,000	—19,17,000
		2,02,19,000	1,62,75,000	3,64,94,000	+28,71,000

Revised Estimate, 1937-38.			Budget Estimate, 1937-38.			1936-37.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	Total.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,96,000	31,78,000	46,74,000	14,78,000	31,25,000	46,03,000	14,48,255	32,44,666	46,92,921
7,14,000	32,76,000	39,90,000	7,26,000	32,36,000	39,62,000	7,67,312	33,81,635	41,48,947
....	2,02,000	2,02,000	....	1,98,000	1,98,000	....	1,98,415	1,98,415
4,61,000	22,91,000	27,52,000	4,48,000	23,43,000	27,91,000	5,31,007	23,69,996	29,01,003
....	5,72,000	5,72,000	....	5,66,000	5,66,000	....	5,67,876	5,67,876
14,97,000	2,24,000	17,21,000	12,98,000	2,19,000	15,17,000	15,99,311	1,88,781	17,88,092
....	18,07,000	18,07,000	....	18,10,000	18,10,000	....	17,22,021	17,22,021
41,68,000	1,15,50,000	1,57,18,000	39,50,000	1,14,97,000	1,54,47,000	43,45,885	1,16,73,390	1,60,19,275
41,64,000	....	41,64,000	42,03,000	....	42,03,000	41,88,754	....	41,88,754
14,500	3,32,500	3,47,000	11,500	3,10,500	3,22,000	23,827	3,99,293	4,23,120
2,500	46,500	49,000	2,500	46,500	49,000	2,504	50,150	52,654
....	8,06,000	8,06,000	....	62,000	62,000	173	1,55,366	1,55,539
....	....	....	....	....	....	....	....	....
41,81,000	11,85,000	53,66,000	42,17,000	4,19,000	46,36,000	42,15,258	6,04,809	48,20,067
....	....	....	....	....	....	....	....	....
....	1,000	1,000	....	1,000	1,000	18	257	275
....	1,000	1,000	....	1,000	1,000	18	257	275
1,05,29,000	....	1,05,29,000	1,23,25,000	....	1,23,25,000	1,44,31,269	....	1,44,31,269
20,09,000	....	20,09,000	4,21,000	....	4,21,000	18,14,199	....	18,14,199
1,25,38,000	....	1,25,38,000	1,27,46,000	....	1,27,46,000	1,62,45,468	....	1,62,45,468
23,04,000	80,28,000	1,03,32,000	23,42,000	78,22,000	1,01,64,000	23,80,209	81,16,586	1,04,96,795
18,80,000	43,90,000	62,70,000	19,65,000	42,77,000	62,42,000	17,67,590	44,51,234	62,18,824
1,07,000	16,34,000	17,41,000	1,20,000	15,65,000	16,85,000	1,42,912	16,61,250	18,04,162
42,91,000	1,40,52,000	1,83,43,000	44,27,000	1,36,64,000	1,80,91,000	42,90,711	1,42,29,070	1,85,19,781
2,08,87,000	1,27,36,000	3,36,23,000	2,09,13,000	1,19,17,000	3,28,30,000	2,48,06,629	1,22,78,456	3,70,85,085

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1938-39. Distribution of total into Charged.	Voted.	Total.	Increase + or decrease — as compared with the Revised Estimate, 1937-38, columns 5 and 9.
1	2	3	4	5	6
	Pages.		Rs.	Rs.	Rs.
Brought forward ..		*2,02,19,000*	1,62,75,000	3,64,94,000	+28,71,000
		41,09,000	1,23,17,000	1,64,26,000	−19,17,000
Civil Administration—*contd.*					
29.—Police	158	*9,22,000*	1,32,66,000	1,41,88,000	—51,000
30.—Ports and Pilotage	183	*4,000*	1,000	5,000	....
36.—Scientific Departments	184	....	1,03,000	1,03,000	—3,000
37.—Education	185	*6,93,000*	1,93,14,000	2,00,07,000	+31,37,000
38.—Medical	208	*5,10,000*	41,01,000	46,11,000	+2,29,000
39.—Public Health	227	*1,97,000*	30,06,000	32,03,000	+4,08,000
40.—Agriculture	241	*1,28,000*	15,07,500	16,35,500	+2,41,500
41.—Veterinary	252	*28,000*	3,83,000	4,11,000	+11,000
42.—Co-operation	257	*51,000*	6,66,500	7,17,500	+91,500
43.—Industries	260	....	11,20,000	11,20,000	+3,20,000
47. Miscellaneous Departments	283	*98,000*	7,33,600	8,31,600	+47,600
Total ..		*67,40,000*	5,65,18,600	6,32,58,600	+25,14,600
Civil Works.					
50.—Civil Works	293	*6,33,000*	1,07,17,000	1,13,50,000	—13,59,000
52.—Bombay Development Scheme ..	324	*14,000*	10,35,000	10,49,000	+6,51,000
Total ..		*6,47,000*	1,17,52,000	1,23,99,000	—7,08,000
Carried over ..		*2,76,06,000*	8,45,45,600	11,21,51,600	+46,77,600

Revised Estimate, 1937-38.			Budget Estimate, 1937-38.			1936-37.		
Distribution of total into			Distribution of total into			Distribution of total into		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,08,87,000	1,27,36,000	3,36,23,000	*2,09,13,000*	1,19,17,000	3,28,30,000	*2,48,06,629*	1,22,78,456	3,70,85,085
42,91,000	1,40,52,000	1,83,43,000	*44,27,000*	1,36,64,000	1,80,91,000	*42,90,711*	1,42,29,070	1,85,19,781
8,93,000	1,33,46,000	1,42,39,000	*9,32,000*	1,31,66,000	1,40,98,000	*8,92,657*	1,33,83,385	1,42,76,042
4,000	1,000	5,000	*5,000*	1,000	6,000	*4,129*	526	4,655
....	1,06,000	1,06,000	....	1,06,000	1,06,000	....	96,432	96,432
7,13,000	1,61,57,000	1,68,70,000	*9,21,000*	1,51,97,000	1,61,18,000	*5,84,548*	1,54,13,121	1,59,97,669
4,77,000	39,05,000	43,82,000	*4,96,000*	38,47,000	43,43,000	*4,48,116*	37,31,125	41,79,241
1,86,000	26,09,000	27,95,000	*2,09,000*	29,89,300	31,98,300	*1,73,343*	20,86,431	22,59,774
1,17,000	12,77,000	13,94,000	*1,23,000*	12,91,000	14,14,000	*1,14,899*	12,61,530	13,76,429
26,000	3,74,000	4,00,000	*27,000*	3,81,000	4,08,000	*23,419*	3,66,871	3,90,290
40,000	5,86,000	6,26,000	*46,000*	6,11,000	6,57,000	*41,287*	5,67,129	6,08,416
....	8,00,000	8,00,000	....	9,35,000	9,35,000	....	6,56,725	6,56,725
1,03,000	6,81,000	7,84,000	*96,000*	6,56,000	7,52,000	*89,843*	6,20,841	7,10,684
68,50,000	5,38,94,000	6,07,44,000	*72,82,000*	5,28,44,300	6,01,26,300	*66,62,952*	5,24,13,186	5,90,76,138
7,66,000	1,19,43,000	1,27,09,000	*7,78,000*	1,38,37,000	1,46,15,000	*7,61,525*	99,59,001	1,07,20,526
6,000	3,92,000	3,98,000	*6,000*	3,92,000	3,98,000	*7,998*	3,59,548	3,67,546
7,72,000	1,23,35,000	1,31,07,000	*7,84,000*	1,42,29,000	1,50,13,000	*7,69,523*	1,03,18,549	1,10,88,072
2,85,09,000	7,89,65,000	10,74,74,000	*2,89,79,000*	7,89,90,300	10,79,69,300	*3,22,39,104*	7,50,10,191	10,72,49,295

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1938-39. Distribution of total into Charged.	Voted.	Total.	Increase + or decrease − as compared with the Revised Estimate, 1937-38, columns 5 and 9.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		*2,76,06,000*	8,45,45,600	11,21,51,600	+46,77,600
Miscellaneous—					
54.—Famine—					
A.—Famine Relief	326	....	3,34,000	3,34,000	−3,16,000
B.—Transfers to Famine Relief Fund ..	326	*2,48,000*	....	2,48,000	−1,31,000
55.—Superannuation Allowances and Pensions	327	*28,64,000*	87,56,000	1,16,20,000	+5,26,000
55A.—Commutation of Pensions financed from Ordinary Revenues	330	*2,000*	6,000	8,000	+ 4,000
56.—Stationery and Printing	331	....	12,14,000	12,14,000	−1,13,000
57.—Miscellaneous	337	....	9,51,000	9,51,000	+1,69,000
Total ..		*31,14,000*	1,12,61,000	1,43,75,000	+1,39,000
Extraordinary Items—					
63.—Extraordinary Charges	343	....	4,000	4,000	−35,000
Total, Expenditure charged to Revenue ..		*3,07,20,000*	9,58,10,600	12,65,30,600	+47,81,600

Revised Estimate, 1937-38.			Budget Estimate, 1937-38.			1936-37.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		Total.
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,85,09,000	7,89,65,000	10,74,74,000	*2,89,79,000*	7,89,90,300	10,79,69,300	*3,22,39,104*	7,50,10,191	10,72,49,295
....	6,50,000	6,50,000	....	3,48,000	3,48,000	....	2,04,720	2,04,720
3,79,000	....	3,79,000	....	3,10,000	3,10,000	....	....	....
26,90,000	84,04,000	1,10,94,000	*27,02,000*	87,15,000	1,14,17,000	*24,79,790*	82,71,778	1,07,51,568
1,000	3,000	4,000	*1,000*	3,000	4,000	*910*	4,650	5,560
....	13,27,000	13,27,000	....	10,62,000	10,62,000	....	12,39,783	12,39,783
1,000	7,81,000	7,82,000	....	6,90,000	6,90,000	*3,220*	6,35,929	6,39,149
30,71,000	1,11,65,000	1,42,36,000	*27,03,000*	1,11,28,000	1,38,31,000	*24,83,920*	1,03,56,860	1,28,40,780
....	39,000	39,000	....	8,000	8,000	*6,018*	10,674	16,692
3,15,80,000	9,01,69,000	12,17,49,000	*3,16,82,000*	9,01,26,300	12,18,08,300	*3,47,29,042*	8,53,77,725	12,01,06,767

Disbursements.	Reference to detailed Estimate.	Budget Estimate, 1938-39. Distribution of total into Charged.	Voted.	Total.
1	2	3	4	5
	Pages.	Rs.	Rs.	Rs.
Expenditure from Statement C		*3,07,20,000*	9,58,10,600	12,65,30,600
Excess of expenditure over revenue				44,19,600
Capital Accounts not charged to Revenue—				
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	344	*22,000*	3,22,000	3,44,000
70.—Capital outlay on Improvement of Public Health	347	*5,000*	1,58,000	1,63,000
80.—Bombay Development Scheme	349	(*a*) *4,000*	(*a*) 6,79,000	4,77,000
81.—Civil Works not charged to Revenue (P. W.)	352	....	....	....
83.—Payments of Commuted Value of Pensions	353	*38,000*	4,11,000	4,49,000
85.—Payments to Retrenched Personnel	354		—20,000	—20,000
Total, Capital Accounts not charged to Revenue ..		*69,000*	15,50,000	14,13,000
DEBT, DEPOSITS AND ADVANCES.				
N. Public Debt.				
Permanent debt		....	....	....
Floating debt		*1,50,00,000*	....	1,50,00,000
Loans from the Central Government		*60,13,000*	....	60,13,000
O. Unfunded Debt.				
State Provident Funds	355	*35,00,000*	....	35,00,000
P. Deposits and Advances.				
Famine Relief Fund		*4,56,000*	....	4,56,000
Appropriation for reduction or avoidance of debt		....	....	....
Provincial Road Fund		*16,40,000*	....	16,40,000
Depreciation Reserve Fund—Government Presses	356	*50,000*	....	50,000
Deposits of depreciation reserves of commercial concerns (Nasik Distillery)		*7,000*	....	7,000
Deposits of Local Funds		*3,00,00,000*	....	3,00,00,000
Departmental and Judicial Deposits—				
Civil Deposits	357	*4,34,54,000*	....	4,34,54,000
Other Accounts	357–358	*39,74,000*	....	39,74,000
Advances repayable		*14,16,000*	2,84,000	17,00,000
Permanent advances		*4,000*	....	4,000
Accounts with foreign Governments and Indian States		....	....	....
Accounts with the Government of Burma	358	*30,000*	....	30,000
Accounts with the Reserve Bank		*1,20,000*	....	1,20,000
Suspense accounts		*1,47,00,000*	....	1,47,00,000
Cheques and Bills		*2,86,00,000*	....	2,86,00,000
Departmental and similar accounts		*1,50,000*	....	1,50,000
Miscellaneous Government Account		*10,29,000*	....	10,29,000
R. Loans and advances by Provincial Government		....	15,91,000	15,91,000
S. Remittances.	359			
Cash remittances and adjustments between officers rendering accounts to the same Accountant General.		*13,19,00,000*	....	13,19,00,000
Remittances by bills		*4,21,00,000*	....	4,21,00,000
Adjusting Account between Central and Provincial Governments ..		*4,03,00,000*	....	4,03,00,000
Inter-Provincial Suspense Account		*16,00,000*	....	16,00,000
Total, Debt Heads ..		*36,60,43,000*	18,75,000	36,79,18,000
Total, Disbursements ..		*39,68,32,000*	9,92,35,600	49,58,61,600
Closing Balance ..				(*i*) 69,19,400
Grand Total ..				50,27,81,000

(*a*) Distribution of the gross expenditure of Rs. 6,83,000 is given.
(*b*) Distribution of the gross expenditure of Rs. 6,92,000 is given.
(*c*) Distribution of the gross expenditure of Rs. 9,69,000 is given.
(*d*) Distribution of the gross expenditure of Rs. 12,68,504 is given.
(*e*) Includes Rs. 4,02,05,825 representing the adjustment on March 1937, on the Niemeyer Report published at pages
(*f*) Represents adjustments in connection with the scheme for
(*g*) Includes Rs. 359 on account of adjustments in connection with
(*h*) Includes Rs. 15,93,998 on account of adjustments in connection
(*i*) This is exclusive of (*a*) about 62 lakhs belonging to the Famine invested in Government of India Securities and (*c*) about
(*j*) This is exclusive of (*a*) about 60 lakhs belonging to the Famine invested in Government of India Securities

Revised Estimate, 1937-38.			Budget Estimate, 1937-38.			1936-37.		
Distribution of total into		Total.	Distribution of total into		Total	Distribution of total into		Total.
Charged. 6	Voted. 7	8	Charged. 9	Voted. 10	11	Charged. 12	Voted. 13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,15,80,000	9,01,69,000	12,17,49,000	*3,16,82,000*	9,01,26,300	12,18,08,300	*3,47,29,042*	8,53,77,725	12,01,06,767
					18,53,300			
12,000	1,80,000	1,92,000	*12,000*	2,43,000	2,55,000	*12,287*	2,46,910	2,59,197
3,000	72,000	75,000	*6,000*	1,46,000	1,52,000	*9,482*	1,65,363	1,74,845
(*b*) *3,000*	(*b*) 6,89,000	4,98,000	(*c*) *4,000*	(*c*) 9,65,000	7,65,000	(*d*) *3,935*	(*d*) 12,64,569	10,02,322
....	4,000	4,000	....	4,000	4,000	*129*	2,504	2,633
1,60,000	5,95,000	7,55,000	*37,000*	5,00,000	5,37,000	*26,664*	3,99,747	4,26,411
....	—53,000	—53,000	....	—54,000	—54,000	....	—46,684	—46,684
1,78,000	14,87,000	14,71,000	*59,000*	18,04,000	16,59,000	*52,497*	20,32,409	18,18,724
75,000	....	75,000	....	....	....	*5,98,400*	....	5,98,400
....	....	....	*24,00,000*	....	24,00,000	....	....	....
74,76,000	....	74,76,000	*57,30,000*	....	57,30,000	(*e*)*4,85,62,831*	....	(*e*)4,85,62,831
36,00,000	....	36,00,000	*29,88,000*	....	29,88,000	....	....	....
6,65,000	....	6,65,000	*5,38,000*	....	5,38,000	*64,86,702*	....	64,86,702
....	....	....	....	....	....	....	....	..
16,39,000	....	16,39,000	*13,29,000*	....	13,29,000	*4,73,887*	....	4,73,887
45,000	....	45,000	*46,000*	....	46,000	*21,226*	....	21,226
5,000	....	5,000	*5,000*	....	5,000	*15,035*	....	15,035
3,04,00,000	....	3,04,00,000	*3,08,47,000*	....	3,08,47,000	....	....	....
4,34,54,000	....	4,34,54,000	*4,54,34,000*	....	4,54,34,000	*52,701*	....	52,701
39,96,000	....	39,96,000	*58,24,000*	....	58,24,000	*23,80,621*	....	23,80,621
14,12,000	3,88,000	18,00,000	*13,31,000*	3,38,000	16,69,000	(*f*) *5,420*	(*f*) 84,995	(*f*) 90,415
6,000	....	6,000	*4,000*	....	4,000	(*f*) *3,16,693*	....	(*f*) 3,16,693
....	....	....	....	....	....	(*f*)*5,177*	....	(*f*) 5,177
30,000	....	30,000	....	....	....	....	....	....
1,20,000	....	1,20,000	....	....	....	....	....	....
2,28,00,000	....	2,28,00,000	*8,85,000*	....	8,85,000	(*g*)*378*	....	(*g*) 378
2,86,00,000	....	2,86,00,000	*3,27,92,000*	....	3,27,92,000	....	....	....
1,50,000	....	1,50,000	*60,000*	....	60,000	(*f*)*4,806*	....	(*f*) 4,806
12,51,000	....	12,51,000	*10,93,000*	....	10,93,000	*300*	....	300
....	13,39,000	13,39,000	....	8,46,000	8,46,000	....	(*h*) 29,58,844	(*h*) 29,58,844
12,48,00,000	....	12,48,00,000	*1,12,08,000*	....	1,12,08,000	....	....	....
3,90,00,000	....	3,90,00,000	....	....	....	....	....	....
3,57,00,000	....	3,57,00,000	....	....	....	....	....	....
19,00,000	....	19,00,000	....	....	....	....	....	....
34,71,24,000	17,27,000	34,88,51,000	*14,25,14,000*	11,84,000	14,36,98,000	*5,89,24,177*	30,43,839	6,19,68,016
37,88,82,000	9,33,83,000	47,20,71,000	*17,42,55,000*	9,31,14,300	26,71,65,300	*9,37,05,716*	9,04,53,973	18,38,93,507
		1,15,24,000(*j*)			52,12,700(*k*)			(*l*)1,47,44,030
		48,35,95,000			27,23,78,000			19,86,37,537

account of cancellation of debt in terms of paragraph 8 of the Government of India, Finance Department Resolution No. D/1214-Ref., dated 26th
570—577 of the *Bombay Government Gazette*, Part I, dated 1st April 1937.
decentralisation of balances.
the scheme for the decentralisation of balances.
with the scheme for the decentralisation of balances.
Relief Fund invested in Government of India Securities, (*b*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery
9 lakhs of Provincial Road Fund invested in treasury bills.
Relief Fund invested in Government of India Securities, (*b*) about 12½ lakhs, of the Depreciation Reserve Fund of the Nasik Distillery
10 lakhs of Provincial Road Fund invested in treasury bills.
Relief Fund invested in Government of India Securities (*b*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery
minimum deposit with the Reserve Bank of India (*d*) 14 lakhs, treasury balance and (*e*) about 5 lakhs of Provincial Road Fund invested in
... Securities (*b*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested

DETAILED ESTIMATES OF REVENUE AND RECEIPTS

—	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
IV—TAXES ON INCOME OTHER THAN CORPORATION TAX.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES		25,00,000	25,00,000	....	....
V—SALT.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES		1,000	2,000	2,000	1,700
VII—LAND REVENUE.					
ORDINARY REVENUE	VIIA	3,40,00,000	3,20,78,000	3,30,78,000	3,43,07,955
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX ..		1,75,000	1,66,000	1,66,000	1,33,063
RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES ..	VIIB	2,16,000	2,37,000	2,50,000	2,34,014
RECOVERIES OF OVERPAYMENTS		6,000	7,000	7,000	5,205
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		42,000	36,000	36,000	52,608
MISCELLANEOUS	VIIC	4,75,000	4,80,000	4,80,000	4,87,736
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* pages 27 and 28), etc., for which capital accounts are kept .. .. *Deduct*—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* page 33), etc., for which no capital accounts are kept		—5,98,000	—6,06,000	—6,12,000	—5,58,130
TOTAL, LAND REVENUE ..		3,43,16,000	3,23,98,000	3,34,05,000	3,46,62,451
Deduct—REFUNDS		—3,32,000	—5,00,000	—4,80,000	—2,30,859
TOTAL ..		3,39,84,000	3,18,98,000	3,29,25,000	3,44,31,592

DETAILED ACCOUNT No. VII-A.
LAND REVENUE.
Ordinary Revenue.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Fixed Collections—				
Ordinary fixed revenue	3,24,00,000		3,14,48,000	3,27,20,268
Fluctuating Collections—				
Miscellaneous land revenue appearing in Tharavbands	16,00,000		16,30,000	15,87,687
TOTAL ..	3,40,00,000	3,20,78,000	3,30,78,000	3,43,07,955

DETAILED ACCOUNT No. VII-B. LAND REVENUE. Recoveries on account of Survey and Settlement charges.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of Pot Hissa Survey operations	1,50,000		1,84,000	1,83,114
Recoveries on account of City Survey operations	9,000		10,000	11,879
Recoveries on account of cost of boundary marks recoverable from landholders ..	57,000		56,000	39,021
TOTAL ..	2,16,000	2,37,000	2,50,000	2,34,014

DETAILED ACCOUNT No. VII-C. LAND REVENUE. Miscellaneous.				
Other items	4,40,000		4,47,000	4,32,659
Recoveries of Photozinco Press, Poona	35,000		33,000	55,077
TOTAL ..	4,75,000	4,80,000	4,80,000	4,87,736

VIII-PROVINCIAL EXCISE.	Detailed Account No.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
		Rs.	Rs.	Rs.	Rs.
Country spirits	VIII-A	1,59,00,000	1,59,37,000	1,49,25,000	1,57,43,674
Country fermented liquor	VIII-B	69,37,000	67,75,000	70,50,000	72,19,967
Malt liquors	VIII-C	6,000	6,000	9,000	6,330
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	VIII-D	25,94,000	25,50,000	25,45,000	25,24,329
Receipts from commercial spirits including denatured spirits and medicated wines		3,40,000	3,40,000	3,40,000	3,43,880
Opium	VIII-E	20,38,000	20,29,000	21,53,000	20,85,341
Duties on medicinal and toilet preparations containing alcohol, opium, etc.		2,24,000	2,35,000	2,20,000	2,20,000
Hemp and other drugs	VIII-F	19,89,000	19,65,000	19,48,000	19,63,010
Receipts from distilleries	VIII-G	27,33,000	28,07,000	24,91,000	26,53,767
Fines, Confiscations and miscellaneous	VIII-H	80,000	84,000	79,000	71,550
Recoveries of overpayments		....	3,000	....	3,110
Collection of payments for services rendered		12,000	12,000	12,000	17,673
Lump Reduction		—27,40,000*	....	—2,00,000	....
TOTAL ..		3,01,13,000	3,27,43,000	3,15,72,000	3,28,52,631
Deduct—Refunds	VIII-K	—3,13,000	—3,03,000	—3,03,000	—3,23,281
TOTAL		2,98,00,000	3,24,40,000	3,12,69,000	3,25,29,350

DETAILED ACCOUNT No. VIII-A.
PROVINCIAL EXCISE.
Country Spirits.

Still-head duty	97,00,000	98,00,000	88,00,000	92,45,156
Licence fees (*a*)	62,00,000	61,37,000	61,25,000	64,98,518
TOTAL ..	1,59,00,000	1,59,37,000	1,49,25,000	1,57,43,674

(*a*) Includes vend fees also.

*This lump reduction is due to a change in excise policy. The distribution of the cut over the different heads is not ready at the time of going to Press.

DETAILED ACCOUNT No. VIII-B. PROVINCIAL EXCISE. Country Fermented Liquor.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
Tree-tax receipts	24,00,000	23,75,000	24,50,000	24,98,553
Licence fees (a)	45,37,000	44,00,000	46,00,000	47,21,414
TOTAL ..	69,37,000	67,75,000	70,50,000	72,19,967

DETAILED ACCOUNT No. VIII-C. PROVINCIAL EXCISE. Malt Liquors.				
Duty on beer manufactured in India	3,000	3,000	4,000	3,157
Licence fees for sale of beer manufactured in India or elsewhere	3,000	3,000	5,000	3,173
TOTAL ..	6,000	6,000	9,000	6,330

DETAILED ACCOUNT No. VIII-D. PROVINCIAL EXCISE. Wines and Spirits (Foreign liquors other than beer, medicated wines and commercial spirits).				
Duty on Wines and Spirits manufactured in India and classed as Foreign Liquor ..	8,08,000	8,00,000	8,20,000	8,26,027
Licence fees for the sale of Foreign Liquor generally whether imported or manufactured in India	13,84,000	13,50,000	13,35,000	13,00,578
Excise pass fee on Foreign Liquor	4,02,000	4,00,000	3,90,000	3,97,724
TOTAL ..	25,94,000	25,50,000	25,45,000	25,24,329

(a) Includes vend fees also.

DETAILED ACCOUNT No. VIII-E. PROVINCIAL EXCISE. Opium.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
Cost price of Excise Opium	3,47,000	3,50,000	3,89,000	5,64,694
Gain on sale of Excise Opium	8,41,000	8,38,000	9,22,000	6,68,950
Licence fees (a)	8,50,000	8,41,000	8,42,000	8,51,697
TOTAL ..	20,38,000	20,29,000	21,53,000	20,85,341

DETAILED ACCOUNT No. VIII-F. PROVINCIAL EXCISE. Hemp and other Drugs.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Duty on Ganja	9,25,000	9,30,000	9,30,000	9,24,872
Duty on Bhang	37,000	37,000	37,000	37,905
Duty on Charas	2,90,000	2,75,000	3,00,000	2,93,265
Licence fees (including warehouse dues) (a)	7,37,000	7,23,000	6,81,000	7,06,968
TOTAL ..	19,89,000	19,65,000	19,48,000	19,63,010

(a) Includes vend fees also.

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DETAILED ACCOUNT No. VIII-G. PROVINCIAL EXCISE. Receipts from Distilleries.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
GOVERNMENT DISTILLERIES.				
Dhadgaon Distillery	60,100	60,000	50,100	60,249
Nasik Distillery	26,65,000	27,39,000	24,29,200	25,91,675
PRIVATE DISTILLERIES.				
Chowka Distillery	7,900	8,000	11,700	1,843
TOTAL ..	27,33,000	28,07,000	24,91,000	26,53,767
DHADGAON DISTILLERY.				
Sale proceeds of spirits	60,000	59,900	50,000	60,078
Miscellaneous receipts	100	100	100	171
TOTAL ..	60,100	60,000	50,100	60,249
NASIK DISTILLERY.				
Sale proceeds of spirits	25,25,000	25,90,000	23,00,000	24,56,978
Coopering receipts	30,000	30,000	29,000	28,515
Miscellaneous receipts	1,10,000	1,19,000	1,00,200	1,06,182
TOTAL ..	26,65,000	27,39,000	24,29,200	25,91,675
CHOWKA DISTILLERY.				
Sale proceeds of spirits	7,800	7,900	11,400	1,843
Miscellaneous receipts	100	100	300	....
TOTAL ..	7,900	8,000	11,700	1,843

DETAILED ACCOUNT No. VIII-H. PROVINCIAL EXCISE. Fines, Confiscations and Miscellaneous.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
Fines and forfeitures	24,000	29,000	29,000	23,603
Miscellaneous	56,000	54,900	50,000	47,406
Gain on liquor (contract supply area)	....	100	....	541
TOTAL ..	80,000	84,000	79,000	71,550

DETAILED ACCOUNT No. VIII-K. PROVINCIAL EXCISE. *Deduct*—Refunds.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
Excise receipts in the Presidency proper	—3,10,000	3,00,000	—3,00,000	—3,17,919
Excise receipts at Nasik Distillery	— 3,000	3,000	—3,000	— 5,362
TOTAL ..	—3,13,000	3,03,000	—3,03,000	—3,23,281

IX.—STAMPS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
A-Non-Judicial—					
Stamp duties on bills of exchange, cheques and other commercial documents	IXA	22,96,000	24,15,000	18,64,000	21,70,329
Sale of other non-judicial stamps	IXB	48,62,000	52,09,000	48,70,000	47,88,150
Duty on impressing documents	IXC	2,63,000	3,53,000	2,43,000	3,01,021
Fines and penalties	.....	20,000	26,000	25,000	25,217
Miscellaneous	IXD	44,000	12,000	25,000	70,433
Total A Non-judicial stamps ..	....	74,85,000	80,15,000	70,27,000	73,55,150
Deduct—Refunds ..	....	— 67,000	— 73,000	— 75,000	— 60,454
TOTAL ..	....	74,18,000	79,42,000	69,52,000	72,94,696
B-Judicial—					
Court fees—					
Court fees realised in stamps	....	72,10,000	71,56,000	71,21,000	74,79,994
Deduct—Refunds	....	— 84,000	— 1,03,000	— 1,00,000	— 77,555
Sale of stamps	....	....	....	....	....
Fines and penalties	....	5,000	4,000	5,800	435
Miscellaneous	IXE	1,000	1,000	200	1,494
Total B—Judicial Stamps ..	....	71,32,000	70,58,000	70,27,000	74,04,368
GRAND TOTAL ..	....	1,45,50,000	1,50,00,000	1,39,79,000	1,46,99,064

DETAILED ACCOUNT No. IX-A.

STAMPS.

Stamp Duties on Bills of Exchange, cheques and other Commercial documents.				
Impressed Stamps—				
Bills of lading	52,000	1,05,000	1,00,000	1,09,874
Hundi stamped papers	81,000	1,10,000	71,000	97,136
Special Impressed Labels—				
Hundies or Bills of exchange denoted with special adhesive stamps ..	3,50,000	3,10,000	2,90,000	3,83,291
Insurance policies	....	....	2,000	1,296
Insurance stamps	2,34,000	2,25,000	2,10,000	2,51,621
Foreign Bills Stamps—				
Foreign bills	2,40,000	2,60,000	2,60,000	2,33,397
Share transfers stamps	9,49,000	12,82,000	8,51,000	9,78,171
Agreement stamps	5,000	3,000	5,000	3,725
Brokers' notes stamps	3,85,000	1,20,000	75,000	1,11,818
TOTAL ..	22,96,000	24,15,000	18,64,000	21,70,329

DETAILED ACCOUNT No. IX-B. STAMPS. Sale of other non-Judicial Stamps.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
Impressed Stamps—				
Impressed stamp papers	24,63,000	25,68,000	25,12,000	23,74,380
Special Impressed (Adhesive) Labels—				
Advocates, Vakils and Attorneys (High Court)	60,000	60,000	55,000	63,500
Unstamped documents	16,00,000	18,50,000	15,00,000	16,03,689
Foreign Bill Stamps—				
Notarial	5,000	5,000	5,000	3,726
Other non-Judicial revenue stamps	7,34,000	7,26,000	7,98,000	7,42,855
TOTAL ..	48,62,000	52,09,000	48,70,000	47,88,150

DETAILED ACCOUNT No. IX-C. STAMPS. Duty on Impressing Documents.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Duty on embossing receipts and other stamps	20,000	20,000	18,000	23,165
Duty on embossing two-anna stamps on forms of agreements and contracts ..	20,000	35,000	10,000	21,352
Duty on documents voluntarily brought for adjudication (section 31, Act II of 1899)	1,26,000	2,21,000	1,26,000	1,27,297
Duty on unstamped or insufficient stamped documents levied under Chapter IV of Act II of 1899	96,000	77,000	88,000	1,28,900
Other Items	1,000		1,000	307
TOTAL ..	2,63,000	3,53,000	2,43,000	3,01,021

DETAILED ACCOUNT No. IX-D. STAMPS. Miscellaneous.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Composition of stamp duty	40,000	8,000	20,000	67,193
Adjudication fees	2,000	3,000	2,000	2,544
Other items	2,000	1,000	3,000	696
TOTAL ..	44,000	12,000	25.000	70,433

DETAILED ACCOUNT No. IX-E. STAMPS—(Judicial). Miscellaneous.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Composition of stamp duty	....	....	....	....
Adjudication fees	....	....	20	....
Other items	1,000	1,000	180	1,494
TOTAL ..	1,000	1,000	200	1,494

X-FOREST.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	XA	10,46,000	10,45,000	11,25,000	11,37,748
II.—Timber and other produce removed from the forests by consumers or purchasers	XB	27,12,000	32,16,000	28,01,000	33,65,887
III.—Drift and waif wood and c nfiscated forest produce.	....	2,000	2,000	2,000	2,020
IV.—Revenue from forests not managed by Government ..	XC	13,000	14,000	14,000	11,189
V.—Miscellaneous	XD	2,76,000	2,75,000	2,75,000	2,70,711
VI.—Receipts in England	....	....	....	....	....
VII.—Loss or gain by Exchange	....	....	....	....	....
	TOTAL ..	40,49,000	45,52,000	42,17,000	47,87,555
	Deduct—Refunds ..	—11,000	—2,44,000	—11,000	—15,870
	TOTAL ..	40,38,000	43,08,000	42,06,000	47,71,685

DETAILED ACCOUNT No. X-A.
FOREST.
Timber, etc., removed from the Forests by Government Agency.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
(a) Timber	9,23,000		9,91,000	
(b) Firewood and charcoal	21,000		24,000	
(c) Bamboos	....		....	
(d) Sandalwood	1,01,000		1,09,000	
(e) Grass and other minor produce	1,000		1,000	
TOTAL ..	10,46,000	10,45,000	11,25,000	11,37,748

DETAILED ACCOUNT No. X-B.
FOREST.
Timber, etc., removed from the Forests by Consumers or Purchasers.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
(a) Timber	20,83,000		21,80,000	
(b) Firewood and charcoal	2,60,000		2,50,000	
(c) Bamboos	79,000		88,000	
(d) Grazing and fodder grass	1,93,000		1,88,000	
(e) Other minor produce	97,000		95,000	
TOTAL ..	27,12,000	32,16,000	28,01,000	33,65,887

DETAILED ACCOUNT No. X-C.
FOREST.
Revenue from Forest not managed by Government.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
(a) Duty on foreign timber and other forest produce	11,000		12,000	
(b) Revenue from shared and private forests	2,000		2,000	
TOTAL ..	13,000	14,000	14,000	11,189

DETAILED ACCOUNT No. X-D.
FOREST.
Miscellaneous.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
(a) Fines and forfeitures	21,000		20,000	
(b) Refunds	1,000		1,000	
(c) Other sources	2,38,000		2,50,000	
(d) Recoveries of establishment charges	16,000		4,000	
TOTAL ..	2,76,000	2,75,000	2,75,000	2,70,711

XI-REGISTRATION.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Fees for registering documents		14,59,000	14,61,000	14,62,000	14,61,606
Fees for copies of registered documents		32,000	32,000	32,000	31,914
Miscellaneous	IXA	14,000	13,000	13,000	13,117
Receipts in England		....	....	....	....
Loss or gain by Exchange		....	....	....	....
TOTAL ..		15,05,000	15,06,000	15,07,000	15,06,637
Deduct—Refunds ..		—2,000	—3,000	—4,000	—1,927
TOTAL ..		15,03,000	15,03,000	15,03,000	15,04,710

DETAILED ACCOUNT No. XI-A.
REGISTRATION.
Miscellaneous.

Fines and penalties	7,000	6,000	7,000	5,940
Fees for authentication of Powers of attorney	2,000	2,000	2,000	2,118
Other items	5,000	5,000	4,000	5,059
TOTAL ..	14,000	13,000	13,000	13,117

XII-RECEIPTS UNDER MOTOR VEHICLES ACTS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER THE INDIAN MOTOR VEHICLES ACT	XIIA	3,78,000	3,72,000	3,75,000	4,18,286
RECEIPTS UNDER THE PROVINCIAL MOTOR VEHICLES TAXATION ACT ..		38,22,000	38,22,000	34,50,000	37,31,458
Total ..		42,00,000	41,94,000	38,25,000	41,49,744
Deduct—REFUNDS ..	XIIB	—51,000	—45,000	—52,000	—42,549
TOTAL ..		41,49,000	41,49,000	37,73,000	41,07,195

DETAILED ACCOUNT No. XIIA.
RECEIPTS UNDER MOTOR VEHICLES ACTS.
Receipts under the Indian Motor Vehicles Act.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Bombay city	2,25,000	2,37,000	2,40,000	2,36,419
Presidency proper	1,53,000	1,35,000	1,35,000	1,81,867
TOTAL ..	3,78,000	3,72,000	3,75,000	4,18,286

DETAILED ACCOUNT No. XIIB.
RECEIPTS UNDER MOTOR VEHICLES ACTS.
Deduct—Refunds.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Indian Motor Vehicles Act—				
Bombay city	—1,000	—1,000	—800	—749
Presidency proper	—1,000	—1,000	—1,200	—1,227
Provincial Motor Vehicles Taxation Act	—49,000	—43,000	—50,000	—40,573
TOTAL ..	—51,000	—45,000	—52,000	—42,549

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XIII—OTHER TAXES AND DUTIES.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling	XIIIA	21,53,000	19,15,000	18,42,000	19,72,322
B.—Receipts from Electricity Duties		15,39,000	10,39,000	10,00,000	10,05,961
C.—Receipts from Tobacco Duties	XIIIC	20,01,000	19,60,000	18,91,000	18,86,757
TOTAL ..		56,93,000	49,14,000	47,33,000	48,65,040

DETAILED ACCOUNT No. XIII-A.
OTHER TAXES AND DUTIES.
Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling.

Entertainment Tax	7,80,000	7,80,000	7,80,000	7,62,789
Betting Tax—				
Totalisator	9,00,000	9,50,000	8,95,000	10,03,000
Book-makers	1,80,000	1,90,000	1,74,000	2,11,341
License fee	3,00,000	....	....	....
Total ..	21,60,000	19,20,000	18,49,000	19,77,130
Deduct—Refunds ..	—7,000	—5,000	—7,000	—4,808
TOTAL ..	21,53,000	19,15,000	18,42,000	19,72,322

DETAILED ACCOUNT No. XIII-C.
OTHER TAXES AND DUTIES.
Receipts from Tobacco Duties.

Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932 ..	17,00,000	17,47,000	16,75,000	16,74,932
Receipts under Bombay (District) Tobacco Act, 1933	3,30,000	2,40,000	2,40,000	2,33,636
Total ..	20,30,000	19,87,000	19,15,000	19,08,568
Deduct—Refunds .. { Bombay city ..	—25,000	—25,000	—20,000	—17,992
Presidency proper ..	—4,000	—2,000	—4,000	—3,819
TOTAL ..	20,01,000	19,60,000	18,91,000	18,86,757

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A-IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
(1) Productive.				
Direct Receipts.				
1. Water rates	21,000	24,000	20,000	29,988
2. Owners' rates	....	....	......	....
3. Water supply of towns	48,000	45,000	45,000	52,110
4. Sales of water	64,000	62,000	61,000	67,079
5. Plantations	....	....	......	....
6. Other canal produce	5,000	6,000	4,000	4,520
7. Water power	....	....	......	....
8. Navigation	....	....	......	....
9. Rents of buildings	100	100	100	62
10. Fines	....	....	500	2
11. Miscellaneous—				
(*i*) Sale of the right of fishing	900	1,800	1,000	974
(*ii*) Tank-bed cultivation	100	100	200	68
(*iii*) Rents of P. W. lands	....	....	......	....
(*iv*) Other miscellaneous revenue	100	200	400	2,964
12. Recoveries of expenditure	....	....	......	....
13. *Deduct*—Refunds	—200	—200	—200	....
Total ...	1,39,000	1,39,000	1,32,000	1,57,767
Indirect Receipts.				
14. Portion of land revenue due to works (*a*)	10,000	10,000	10,000	9,959
Total, Gross Revenue ...	1,49,000	1,49,000	1,42,000	1,67,726
Deduct—				
15. (1) Working Expenses	24,000	24,300	23,600	22,242
16. (2) Collection charges in the Civil Department—				
In respect of Land Revenue due to Irrigation (*a*)	1,000	1,000	1,000	996
In respect of Direct Receipts (*a*)	3,000	3,000	3,000	2,998
Total ...	28,000	28,300	27,600	26,236
17. Net Revenue—(1) Productive	1,21,000	1,20,700	1,14,400	1,41,490
(2) Unproductive.				
Direct Receipts.				
18. Water rates	25,18,000	26,04,000	23,93,000	25,09,204
19. Owners' rates	....	....	......	....
20. Water supply of towns	2,10,000	1,85,000	1,94,000	2,29,229
21. Sales of water	31,000	37,000	29,000	32,521
22. Plantations	11,000	11,000	10,000	12,368
23. Other canal produce	31,000	36,000	31,000	32,475
24. Water power	14,000	14,000	14,000	14,313
25. Navigation	1,000	1,000	1,000	832
26. Rents of buildings	19,900	22,900	19,900	22,845
27. Fines	....	1,000	500	111
28. Recoveries of expenditure	200	200	......	280
Carried over ...	28,36,100	29,12,100	26,92,400	28,54,178

(*a*) See page 15.

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*contd.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A-IRRIGATION WORKS—*concld.*	Rs.	Rs.	Rs.	Rs.
(2) Unproductive—*concld.*				
Direct Receipts—concld.				
Brought forward ...	28,36,100	29,12,100	26,92,400	28,54,178
29. Miscellaneous— (i) Sale of the right of fishing	2,500	3,000	2,500	3,139
(ii) Tank bed cultivation	20,000	27,000	18,600	11,670
(iii) Rents of P. W. lands	800	2,000	900	1,096
(iv) Other miscellaneous revenue	10,400	20,800	10,400	14,020
30. *Deduct*—Refunds	—4,800	—12,900	—5,800	—8,720
Total ...	28,65,000	29,52,000	27,19,000	28,75,383
Indirect Receipts.				
31. Portion of land revenue due to works (*a*)	14,000	14,000	14,000	11,534
Total, Gross Revenue ...	28,79,000	29,66,000	27,33,000	28,86,917
32. *Deduct*—(1) Working Expenses	12,56,000	13,61,700	13,62,400	16,34,500
33. (2) Collection charges in the Civil Department— In respect of Land Revenue due to Irrigation (*a*) ...	1,000	1,000	1,000	1,072
In respect of Direct Receipts (*a*)	48,000	48,000	42,000	48,332
Total ...	13,05,000	14,10,700	14,05,400	16,83,904
Net Revenue—(2) Unproductive ...	15,74,000	15,55,300	13,27,600	12,03,013
Grand Total ...	16,95,000	16,76,000	14,42,000	13,44,503

(*a*) See page 15.

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A.—Irrigation Works.		Rs.	Rs.	Rs.	Rs.
WORKING EXPENSES.					
(1) Productive—					
I—Extensions and improvements		1,700	1,500	1,500	....
II—Maintenance and repairs		10,200	11,300	10,600	10,096
III—Establishment—					
A—Ordinary	*Charged* ...	*1,100*	*1,200*	*1,200*	*1,270*
	Voted ...	4,700	4,300	4,300	4,790
B—Special	*Charged* ...	....	....	......	*18*
	Voted ...	5,600	5,400	5,400	5,439
C—Pensionary charges	*Charged* ...	*100*	*100*	*100*	*102*
	Voted ...	400	300	300	383
IV—Tools and plant		200	200	200	144
V—Suspense		....	....	......	....
VI—*Deduct*—Recoveries on revenue account		....	....	......	....
VII—*Deduct*—English cost of stores		....	....	......	....
VIII—Loss or gain by exchange		....	....	......	....
IX—Charges in England— Establishment		....	....	......	....
Stores for India		....	....	......	....
	Total ...	24,000	24,300	23,600	22,242
	Charged ...	*1,200*	*1,300*	*1,300*	*1,390*
	Voted ...	22,800	23,000	22,300	20,852
(2) Unproductive—					
I—Extensions and improvements		80,200	1,41,500	1,59,500	1,85,616
II—Maintenance and repairs		5,64,300	5,82,500	5,65,200	5,83,323
III—Establishment—					
A—Ordinary	*Charged* ...	*60,900*	*69,600*	*69,600*	*92,186*
	Voted ...	2,48,300	2,58,100	2,58,100	4,52,169
B—Special	*Charged* ...	....	....	......	*1,326*
	Voted ...	2,68,300	2,73,400	2,73,400	2,67,670
C—Pensionary charges	*Charged* ...	*4,900*	*5,600*	*5,600*	*7,375*
	Voted ...	19,800	20,700	20,700	36,174
IV—Tools and plant		9,800	10,800	10,800	8,661
V—Suspense		....	....	......	....
VI—*Deduct*—Recoveries on revenue account		....	....	......	....
VII—*Deduct*—English cost of stores		....	....	......	—367
VIII—Loss or gain by exchange		....	....	......	—2
IX—Charges in England— Establishment		....	....	......	....
Stores for India		....	....	......	369
Rounding	*Charged* ..	....	*—500*	*—500*	....
	Voted ..	—500	....	....	....
	Total ...	12,56,000	13,61,700	13,62,400	16,34,500
	Charged ...	*65,800*	*74,700*	*74,700*	*1,00,887*
	Voted ...	11,90,200	12,87,000	12,87,700	15,33,613

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*concld.*		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A—Irrigation Works—*concld.*						
WORKING EXPENSES—*concld.*						
Total, Productive and Unproductive						
I—Extensions and improvements		XVII-I	81,900	1,43,000	1,61,000	1,85,616
II—Maintenance and repairs		XVII-II	5,74,500	5,93,800	5,75,800	5,93,419
III—Establishment—						
A—Ordinary	*Charged* ...		*62,000**	*70,800*	*70,800*	*93,456*
	Voted ...		2,53,000	2,62,400	2,62,400	4,56,959
B—Special	*Charged* ...		....	....	......	*1,344*
	Voted ...	XVII-IIIB	2,73,900	2,78,800	2,78,800	2,73,109
C—Pensionary charges	*Charged* ...		*5,000*	*5,700*	*5,700*	*7,477*
	Voted ...		20,200	21,000	21,000	36,557
IV—Tools and plant			10,000	11,000	11,000	8,805
V—Suspense			....	....	......	....
VI—*Deduct*—Recoveries on revenue account			....	....	......	....
VII—*Deduct*—English cost of stores			....	....	......	—367
VIII—Loss or gain by exchange			....	....	......	—2
IX—Charges in England—						
Establishment			....	....	......	....
Stores for India			....	....	......	369
Rounding	*Charged* ...		....	*—500*	*—500*	....
	Voted ...		—500	....	......	....
	Total ...		12,80,000	13,86,000	13,86,000	16,56,742
	Charged ...		*67,000*	*76,000*	*76,000*	*1,02,277*
	Voted ...		12,13,000	13,10,000	13,10,000	15,54,465

* For the purposes of Appropriation Accounts, these charges will be watched under the head "50, Civil Works" *vide* footnote on page 293.

DETAILED ACCOUNT No. XVII-I.

Extensions and Improvements.

	Total estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
(1) PRODUCTIVE.						
Discretionary Grant.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Circle	......	......	1,200			
Southern Circle	....	....	500			
Total ...	......	......	1,700	1,500	1,500	....
(2) UNPRODUCTIVE.						
New Works.						
Construction of a bridge on the Khari Cut Canal in mile No. 6/3—Hathmati and Khari Cut Canals—Ahmedabad Division—Northern Circle.	2,439	....	2,440			
Survey and preparation of plans and estimate for a storage reservoir on the Dharma river—Dharma Canal—Dharwar Division—Southern Circle	10,000	....	10,000			
Provision of an additional overflow waste weir for the Waghad tank (Kadwa River Works Project) in the Nasik Irrigation Division, Deccan Irrigation Circle	2,090	......	2,000			
Survey and preparation of plans and estimates for a drainage scheme in the Brihan Maharashtra Sugar Syndicate area on distributary No. 24 of Branch No. 1 of the Nira Right Bank Canal—Irrigation Research Division—Deccan Irrigation Circle	11,103	....	7,500			
Works in progress.						
Survey of the Dharma Canal—Dharwar Division—Southern Circle	1,970	970	960			
Improvements to the head regulators over the Godavari Canals—Nasik Irrigation Division—Deccan Irrigation Circle	11,532	10,909	600			
Remodelling of the Pravara Left Bank Canal from mile 0 to 16/5, Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle	1,93,718	1,53,710	40,000			
Discretionary Grant.						
Northern Circle	......	.. ...	1,000			
Deccan Irrigation Circle	......	......	15,000			
Central Circle	......	......	700			
Total ...	......	......	80,200	1,41,500	1,59,500	1,85,616
Grand Total ...	......	......	81,900	1,43,000	1,61,000	1,85,616

DETAILED ACCOUNT No. XVII-II.

Maintenance and Repairs.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
(1) Productive.				
Southern Circle	200			
Central Circle	10,000			
Total ...	10,200	11,300	10,600	10,096
(2) Unproductive.				
Deccan Irrigation Circle	4,47,100			
Northern Circle	42,600			
Central Circle	63,300			
Southern Circle	11,300			
Total ...	5,64,300	5,82,500	5,65,200	5,83,323
Grand Total ...	5,74,500	5,93,800	5,75,800	5,93,419

DETAILED ACCOUNT No. XVII—III-B. ESTABLISHMENT.	Strength. 1337–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937-38.	1936–37.
(1) PRODUCTIVE.			Rs.	Rs.	Rs.	Rs.
VII.—Revenue Establishment.						
Central Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			5,600		5,100	
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			200		200	
Probable savings			—300		......	
Total—Central Circle—Voted ...			5,500		5,300	
Share of expenditure on retrenched personnel debitable to the Irrigation Branch ... ... Voted ...			100		100	
Total—VII.—Revenue Establishment—Productive—Voted ...			5,600		5,400	
(2) UNPRODUCTIVE.						
VII.—Revenue Establishment.						
Central Circle.						
(b) Pay of Establishment—						
Measurer	1	1	660		655	
Temporary establishment			28,640		17,645	
Total—Voted ...			29,300		18,300	
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			1,400		800	
Probable savings ... ... Voted ...			—1,500		- 400	
Total—Central Circle—Voted ...			29,200		18,700	
Southern Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			5,700		5,700	
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			100		100	
Total—Southern Circle—Voted ...			5,800		5,800	
Deccan Irrigation Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			2,22,000		2,31,800	
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			17,500		19,000	
Probable savings ... ... Voted ...			—7,000		- 3,300	
Total—Deccan Irrigation Circle—Voted ...			2,32,500		2,47,500	
Share of expenditure on retrenched personnel debitable to the Irrigation Branch ... ... Voted ...			800		1,900	
Total—VII.—Revenue Establishment—Unproductive ... Voted ...			2,68,300		2,73,900	
Lump cut under allowances .. .. .. Voted ..			......		—500	
Grand Total ... *Charged* ...			......	......	......	*1,344*
Grand Total ... Voted ...			2,73,900	2,78,800	2,78,800	2,73,109

XVIII-IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS.				
(1) Works for which neither Capital nor Revenue Accounts are kept.				
1. Water rates	43,000	10,000	40,000	37,279
2. Owners' rates	....	....	......	....
3. Water-supply of towns	....	....	......	....
4. Sales of water	4,000	6,000	3,000	5,776
5. Plantations	....	1,000	100	21
6. Other canal produce	9,000	8,000	8,000	8,574
7. Water power	....	....	......	....
8. Navigation	....	....	......	9
9. Rents of buildings	200	2,000	800	1,824
10. Fines	....	....	100	....
11. Recoveries of expenditure	....	....	......	7
12. Miscellaneous—				
(i) Sale of the right of fishing	200	200	200	193
(ii) Tank bed cultivation	6,000	7,800	6,500	5,324
(iii) Rents of P. W. lands	....	....	100	....
(iv) Other miscellaneous revenue	600	2,000	1,200	1,826
13. Portion of Land Revenue due to non-commercial Irrigation Works (a)	6,27,000	6,35,000	6,35,000	5,90,035
14. *Deduct*—Refunds	....	....	......	—217
Total ...	6,90,000	6,72,000	6,95,000	6,50,651
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
(1) Works for which neither Capital nor Revenue Accounts are kept.				
15. Plantations	12,000	10,000	12,700	9,504
16. Other canal produce	....	1,000	......	220
17. Rents of buildings	....	....	200	22
18. Miscellaneous	1,000	2,000	100	694
Total ...	13,000	13,000	13,000	10,440
Grand Total ...	7,03,000	6,85,000	7,08,000	6,61,091

(a) See page 15.

XX-INTEREST.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT ..	XX-A	72,46,000	71,69,000	74,88,000	92,62,991
INTEREST ON ARREARS OF REVENUE		50,000	70,000	50,000	65,714
INTEREST REALISED ON INVESTMENTS OF PROVINCIAL BALANCES ..		15,000	31,000	29,000	....
MISCELLANEOUS		6,000	6,000	6,000	7,401
TOTAL ..		73,17,000	72,76,000	75,73,000	93,36,106
Deduct—REFUNDS ..		*—2,000*	*—2,000*	*—2,000*	*—1,698*
TOTAL ..		73,15,000	72,74,000	75,71,000	93,34,408

DETAILED ACCOUNT No. XX-A.
INTEREST.
Interest on loans and advances by the Provincial Government.

INTEREST ON LOANS TO PRESIDENCY CORPORATIONS—				
Bombay Port Trust	....	....	....	15,48,782
Bombay Municipality	34,51,000	35,87,000	35,87,000	37,17,411
Bombay Municipality—Improvement account	30,41,000	29,02,000	31,30,000	32,30,034
Bombay Municipality—Vehar water works loan	50,000	52,000	52,000	....
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)	1,30,000	1,48,000	1,38,000	1,79,022
INTEREST ON LOANS TO LAND-HOLDERS AND OTHER NOTABILITIES	14,000	2,000	3,000	....
INTEREST ON ADVANCES TO CULTIVATORS	3,50,000	2,68,000	3,50,000	3,64,231
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES	1,000	1,000	1,000	541
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES UNDER THE LAND IMPROVEMENT LOANS ACT	12,000	12,000	12,000	12,837
INTEREST ON ADVANCES TO GOVERNMENT SERVANTS	14,000	16,000	20,000	13,292
INTEREST ON MISCELLANEOUS LOANS AND ADVANCES	1,83,000	1,81,000	1,95,000	1,96,841
TOTAL ..	72,46,000	71,69,000	74,88,000	92,62,991

XXI-ADMINISTRATION OF JUSTICE.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY ..	....	50,000	59,000	30,000	47,605
COURT-FEES REALISED IN CASH	XXI-A	63,000	55,000	61,000	59,740
GENERAL FEES, FINES AND FORFEITURES	XXI-B	10,03,000	9,91,000	10,48,000	9,57,883
PLEADERSHIP AND MUKHTEARSHIP EXAMINATION FEES ..	....	18,000	16,000	16,000	18,175
MISCELLANEOUS FEES AND FINES	XXI-C	4,67,000	4,89,000	4,73,000	4,72,232
MISCELLANEOUS		41,000	24,000	47,000	30,835
RECOVERIES OF OVERPAYMENTS		2,000	2,000	3,000	2,135
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..		25,000	29,000	27,000	27,949
RECEIPTS IN ENGLAND		....	....	....	....
LOSS OR GAIN BY EXCHANGE		....	....	....	....
TOTAL ..		16,69,000	16,65,000	17,05,000	16,16,554
Deduct—REFUNDS ..		—1,20,000	—2,60,000	—76,000	—1,15,519
TOTAL ..		15,49,000	14,05,000	16,29,000	15,01,035

DETAILED ACCOUNT No. XXI-A.
ADMINISTRATION OF JUSTICE.
Court-fees realised in Cash.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Process-servers' fees	1,000		1,100	
Recoveries in pauper suits	42,000		25,900	
Other items	20,000		34,000	
TOTAL ..	63,000	55,000	61,000	59,740

DETAILED ACCOUNT No. XXI-B.
ADMINISTRATION OF JUSTICE.
General Fees, etc.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Fees of the office of the Insolvency Registrar	48,000		47,000	
Fees of the High Court	14,000		3,000	
Sheriff's fees	49,000		51,000	
Fees of the district and subordinate courts	3,000		28,000	
Fines by Civil and Sessions Courts	20,000		19,000	
Magisterial fines	8,00,000		8,32,000	
Fines realised through the societies for the prevention of cruelty to animals	36,000		44,000	
Other items	33,000		24,000	
TOTAL	10,03,000	9,91,000	10,48,000	9,57,883

DETAILED ACCOUNT No. XXI-C.
ADMINISTRATION OF JUSTICE.
Miscellaneous Fees and Fines.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Fees of the Court Receiver and Liquidator	1,80,000		1,90,000	
Fees of the Administrator General and Official Trustee	70,000		62,000	
Fees of the Official Assignee	50,000		54,000	
Cash receipts of record-rooms in offices which are charged to law and justice ..	1,23,000		1,20,000	
Fines recovered by Government officers under Act XXVI of 1881	....		4,000	
Other items	44,000		43,000	
Fees or expenses in civil and criminal courts for travelling and subsistence allowance, etc.	....		....	
TOTAL	4,67,000	4,89,000	4,73,000	4,72,232

XXII-JAILS AND CONVICT SETTLEMENTS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
JAILS	XXII-A	1,40,000	2,02,000	2,02,000	1,98,430
JAIL MANUFACTURES—					
SALE-PROCEEDS OF JAIL MANUFACTURES		2,90,000	2,76,000	2,69,000	2,95,511
RECOVERIES OF OVERPAYMENTS		1,000	1,000 (combined)	1,000	313
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..		1,000		1,000	681
RECEIPTS IN ENGLAND		....	....	....	61
LOSS OR GAIN BY EXCHANGE		....	....	....	....
TOTAL ..		4,32,000	4,79,000	4,73,000	4,94,996
Deduct—REFUNDS .. { JAILS .. ; CRIMINAL TRIBES SETTLEMENTS }		—1,000	—1,000	—1,000	—148
TOTAL ..		4,31,000	4,78,000	4,72,000	4,94,848

DETAILED ACCOUNT No. XXII-A.
JAILS AND CONVICT SETTLEMENTS.
Jails.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Hire of convicts	63,000	53,000	62,000	50,668
Recoveries of transportation and jail charges from Indian States and Sind ..	39,000	1,08,000	94,000	1,04,065
Miscellaneous	19,000	22,000	27,000	24,383
Receipts on account of Criminal Tribes Settlements	19,000 (combined)	16,000	16,000	10,217
Recoveries from native states and Sind towards maintenance of their Criminal Tribes in British Settlement		3,000	3,000	9,097
TOTAL ..	1,40,000	2,02,000	2,02,000	1,98,430

XXIII-POLICE.	Detailed Account No.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
		Rs.	Rs.	Rs.	Rs.
CONTRIBUTION FOR RAILWAY POLICE		5,00,000	5,00,000	4,05,000	1,70,901
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, ETC. ..		5,000	3,000	5,000	7,263
RECEIPTS AND RECOVERIES ON ACCOUNT OF PRESIDENCY POLICE ..	XXIII-A	3,41,000	3,36,000	3,40,000	3,40,637
CASH RECEIPTS UNDER THE ARMS ACT		33,000	32,000	36,000	33,330
FEES, FINES AND FORFEITURES	XXIII-B	71,000	55,000	71,000	73,129
RECOVERIES OF OVERPAYMENTS		5,000	5,000	7,000	5,985
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		36,000	39,000	39,000	33,936
MISCELLANEOUS	XXIII-C	24,000	21,000	24,000	20,204
TOTAL ..		10,15,000	9,91,000	9,27,000	6,85,385
Deduct—REFUNDS ..		—1,000	—2,000	—1,000	—792
TOTAL ..		10,14,000	9,89,000	9,26,000	6,84,593

DETAILED ACCOUNT No. XXIII-A.
POLICE.
Recoveries on account of Presidency Police.

Cattle pounds	12,000	12,000	15,000	11,997
Fees recoverable for licenses granted under the Police Act	49,000	49,000	50,000	49,439
Miscellaneous	2,79,000	2,71,000	2,70,000	2,75,258
Cash receipts under the Petroleum Act	1,000	4,000	5,000	3,943
TOTAL ..	3,41,000	3,36,000	3,40,000	3,40,637

DETAILED ACCOUNT No. XXIII-B.
POLICE.
Fees, Fines and Forfeitures.

Cash receipts under the Petroleum Act VIII of 1881	27,000	20,000	27,000	27,342
Miscellaneous	14,000	10,000	14,000	15,038
Fees from State candidates at Police Training School	30,000	25,000	30,000	30,749
TOTAL ..	71,000	55,000	71,000	73,129

DETAILED ACCOUNT No. XXIII-C.
MISCELLANEOUS.

District Police.

Other items	18,000	15,000	19,000	14,793
Miscellaneous	2,000	1,000	1,000	919
Ordnance stores returned by the Police department	4,000	5,000	4,000	4,492
TOTAL ..	24,000	21,000	24,000	20,204

XXVI.—EDUCATION.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
A.—University—					
FEES, GOVERNMENT ARTS COLLEGES	XXVI-A	3,83,800	4,32,000	4,30,300	4,07,775
FEES, GOVERNMENT PROFESSIONAL COLLEGES	XXVI-B	2,64,800	2,52,000	2,45,400	2,51,304
Total ..		6,48,600	6,84,000	6,75,700	6,59,079
B.—Secondary—					
FEES, GOVERNMENT SECONDARY SCHOOLS		2,50,000	3,03,000	2,98,000	2,88,622
C.—Primary—					
FEES, GOVERNMENT PRIMARY SCHOOLS		....	....	....	....
D.—Special—					
FEES AND OTHER RECEIPTS, GOVERNMENT SPECIAL SCHOOLS ..	XXVI-C	56,000	56,400	55,700	54,484
E.—General—					
CONTRIBUTIONS		8,800	7,200	7,200	8,577
INCOME FROM ENDOWMENTS		1,84,400	1,84,400	1,84,400	1,73,849
RECOVERIES OF OVERPAYMENTS		1,00,000	1,74,100	1,40,000	1,46,356
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		8,000	8,000	8,000	10,331
MISCELLANEOUS	XXVI-D	1,52,200	1,53,900	1,48,000	1,52,644
Total—General ..		4,53,400	5,27,600	4,87,600	4,91,757
Receipts in England		....	....	....	....
Loss or gain by exchange		....	....	....	....
Total ..		14,08,000	15,71,000	15,17,000	14,93,942
Deduct—REFUNDS ..		—3,000	—2,000	—3,000	—1,036
TOTAL ..		14,05,000	15,69,000	15,14,000	14,92,906

DETAILED ACCOUNT No. XXVI-A.
EDUCATION.
A.—University—Fees, Government Arts Colleges.

Science College		29,000	31,000	43,000	45,823
Other Arts Colleges		3,54,800	4,01,000	3,87,300	3,61,952
TOTAL ..		3,83,800	4,32,000	4,30,300	4,07,775

DETAILED ACCOUNT No. XXVI-B. **EDUCATION.** **A.—University—Fees, Government Professional Colleges.**	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
Fees, Government Professional Colleges—				
Law College	68,000	67,300	70,000	64,295
Engineering College (including workshop receipts)	93,000	93,200	86,000	94,760
College of Commerce	1,01,000	89,100	87,000	89,839
Training College for Secondary Teachers	2,800	2,400	2,400	2,410
TOTAL ..	2,64,800	2,52,000	2,45,400	2,51,304

DETAILED ACCOUNT No. XXVI-C. **EDUCATION.** **D.—Special.**				
Fees and other receipts, Government Special Schools—				
Workshops receipts	500	500	500	631
School of Art	43,000	43,000	43,000	41,137
Training Schools	12,500	12,900	12,200	12,716
TOTAL ..	56,000	56,400	55,700	54,484

DETAILED ACCOUNT No. XXVI-D. **EDUCATION.** **General.**				
Miscellaneous—				
Examination fees	1,40,900	1,37,000	1,36,000	1,35,630
Other items	11,300	16,900	12,000	17,014
TOTAL ..	1,52,200	1,53,900	1,48,000	1,52,644

XXVII.—MEDICAL.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOL AND COLLEGE FEES		2,45,000	2,45,000	2,30,000	2,42,669
HOSPITAL RECEIPTS	XXVII-A	2,90,000	3,00,000	2,25,000	3,09,663
MENTAL HOSPITAL RECEIPTS	XXVII-B	1,00,000	90,000	1,75,000	92,742
SALE OF MEDICINES		1,000	1,000	1,000	2,404
CONTRIBUTIONS	XXVII-C	6,91,000	6,90,000	7,10,000	6,89,963
INCOME FROM ENDOWMENTS		22,000	22,000	22,000	20,803
RECOVERIES OF OVERPAYMENTS		16,000	16,000	18,000	16,435
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		24,000	22,000	8,000	23,764
MISCELLANEOUS	XXVII-D	20,000	20,000	17,000	24,551
RECEIPTS IN ENGLAND		....	....	....	1,455
LOSS OR GAIN BY EXCHANGE		....	....	....	—8
TOTAL		14,09,000	14,06,000	14,06,000	14,24,441
Deduct—REFUNDS		—9,000	—6,000	—6,000	—10,417
TOTAL		14,00,000	14,00,000	14,00,000	14,14,024

DETAILED ACCOUNT No. XXVII-A.
MEDICAL.
Hospital Receipts.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Receipts on account of leper asylums	....		....	615
Receipts from paying patients	2,61,000		1,95,600	2,86,466
Nursing fees	8,000		10,000	11,647
Other items	6,000		5,000	63
Nursing Establishment, Cama and Abless Hospitals	15,000		14,400	10,872
TOTAL	2,90,000	3,00,000	2,25,000	3,09,663

DETAILED ACCOUNT No. XXVII-B.
MEDICAL.
Mental Hospital Receipts.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Receipts on account of maintenance of non-pauper patients	93,100		1,67,000	77,893
Other items	3,700		4,500	3,567
Recoveries for the maintenance of insanes from other provinces and states	3,200		3,500	11,115
Superior lodging and attendance	....		....	167
TOTAL	1,00,000	90,000	1,75,000	92,742

DETAILED ACCOUNT No. XXVII-C.
MEDICAL.
Contributions.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Contributions from the Bombay Port Trust towards the maintenance of the European General Hospital	10,000		10,000	10,381
Other contributions	6,81,000		7,00,000	6,79,582
TOTAL	6,91,000	6,90,000	7,10,000	6,89,963

DETAILED ACCOUNT No. XXVII-D.
MEDICAL.
Miscellaneous.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Fees for chemical analysis	1,000		1,000	1,336
Miscellaneous	19,000		16,000	23,215
TOTAL	20,000	20,000	17,000	24,551

XXVIII.—PUBLIC HEALTH.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
SALE-PROCEEDS OF SERA AND VACCINES, ETC.	4,35,000	4,52,000	4,40,000	4,34,176
CONTRIBUTIONS	1,63,000	1,55,000	1,21,000	1,54,900
RECOVERIES OF OVERPAYMENTS	5,000	18,000	5,000	11,970
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	7,000	7,000	7,000	7,484
MISCELLANEOUS	12,96,000	13,00,000	12,71,000	13,03,022
Total	19,06,000	19,32,000	18,44,000	19,11,552
Deduct—REFUNDS	—2,000	—7,000	—3,000	—3,064
TOTAL	19,04,000	19,25,000	18,41,000	19,08,488

XXIX.—AGRICULTURE.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
AGRICULTURAL RECEIPTS	XXIX-A	3,45,400	3,48,400	3,42,500	3,55,302
RECOVERIES OF OVERPAYMENTS	....	2,000	1,000	1,800	22,628
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	....	1,000	1,000	1,100	1,243
RECEIPTS IN ENGLAND	....	....	....	....	179
LOSS OR GAIN BY EXCHANGE	....	....	....	....	—1
TOTAL ..	....	3,48,400	3,50,400	3,45,400	3,79,351
Deduct—REFUNDS ..		—400	—400	—400	—120
TOTAL ..	....	3,48,000	3,50,000	3,45,000	3,79,231

DETAILED ACCOUNT No. XXIX-A.

AGRICULTURE.

Agricultural Receipts.

Receipts on account of agricultural research and propaganda	1,38,000	1,43,000	1,32,000	1,40,128
Agricultural college and school receipts	44,000	44,000	42,000	44,408
Recoveries in respect of boring operations by the agricultural department	10,200	13,000	10,000	20,914
Transfers from the deposit account of grants from the Imperial Council of Agricultural Research	1,33,500	1,36,000	1,58,500	1,49,852
Transfers from the deposit account of grants from the Central Government for economic development and improvement of rural areas	3,100	....	....	....
Transfers from the deposit account of grants from the Sugar Excise Fund ..	16,600	12,400	....	....
Revenue of the Sugarcane Research and other schemes subsidised by the Imperial Council of Agricultural Research	8,900	7,900	7,900	12,227
Deduct—Revenue of the Sugarcane Research and other schemes transferred to the deposit account of grants from the Imperial Council of Agricultural Research ..	—8,900	—7,900	—7,900	—12,227
TOTAL ..	3,45,400	3,48,400	3,42,500	3,55,302

XXX.—VETERINARY.				
VETERINARY COLLEGE AND SCHOOL FEES	14,000	17,000	14,000	13,450
OTHER RECEIPTS	6,000	8,000	3,200	7,700
TRANSFERS FROM THE DEPOSIT ACCOUNT OF GRANTS FROM THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH	10,000	10,000	10,000	9,966
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	100	200	100	160
TOTAL ..	30,100	35,200	27,300	31,276
Deduct—REFUNDS ..	—100	—200	—300	—440
TOTAL ..	30,000	35,000	27,000	30,836

XXXI.—CO-OPERATION.	Detailed Account No.				
AUDIT FEES		1,17,000	1,17,200	1,17,200	1,27,599
MISCELLANEOUS RECEIPTS	XXXI-A	1,35,500	1,11,100	1,24,100	88,691
TOTAL ..		2,52,500	2,28,300	2,41,300	2,16,290
Deduct—REFUNDS ..		—500	—300	—300	....
TOTAL ..		2,52,000	2,28,000	2,41,000	2,16,290

DETAILED ACCOUNT No. XXXI-A.

CO-OPERATION.

Miscellaneous Receipts.

Receipts of the Registrar	66,000	70,400	78,400	55,996
Transfers from the deposit account of subsidy from the Government of India towards the scheme of co-operative training and education	46,800	17,600	22,600	18,058
Transfers from the deposit account of grants from the Sugar Excise Fund ..	22,700	23,100	23,100	14,637
TOTAL ..	1,35,500	1,11,100	1,24,100	88,691

XXXII.—INDUSTRIES.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES	XXXII-A	3,50,400	3,35,000	4,34,400	5,83,446
FISHERIES	XXXII-B	71,600	62,000	80,400	67,412
RECOVERIES OF OVERPAYMENTS		....	....	....	178
For rounding ..		....	....	+200	....
TOTAL ..		4,22,000	3,97,000	5,15,000	6,51,036
Deduct—REFUNDS ..		—1,000	—1,000	....	....
TOTAL ..		4,21,000	3,96,000	5,15,000	6,51,036

DETAILED ACCOUNT No. XXXII-A.
INDUSTRIES.
Industries.

Receipts under the Bombay Weights and Measures Act, 1932 ..		2,80,000		3,62,000	5,41,645
Transfer from the Deposit Account of the grant from the Central Government for the development of the hand-loom industry ..		38,000		45,000	32,953
Transfer from the Deposit Account of the grant from the Central Government for the development of Cottage and Small Scale woollen industry		13,900		19,600	....
Other receipts		18,500		7,800	8,848
TOTAL ..		3,50,400	3,35,000	4,34,400	5,83,446

DETAILED ACCOUNT No. XXXII-B.
INDUSTRIES.
Fisheries.

Receipts from fish curing yards		65,000		73,400	62,051
Other receipts		6,600		7,000	5,361
TOTAL ..		71,600	62,000	80,400	67,412

XXXVI.—MISCELLANEOUS DEPARTMENTS.

Labour and Emigration.					
FEES FOR REGISTRATION OF TRADE UNIONS		....	....	....	27
Miscellaneous.					
EXAMINATIONS FEES		35,000	30,000	34,000	30,371
FEES FOR THE INSPECTION OF STEAM BOILERS		1,35,000	1,32,000	1,36,000	1,33,134
ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932		4,500	5,000	5,000	....
MISCELLANEOUS		10,500	20,000	11,000	21,582
RECEIPTS IN ENGLAND		....	....	....	44
Total ..		1,85,000	1,87,000	1,86,000	1,85,158
Deduct—REFUNDS ..	XXXVI-A	—3,000	—3,000	—2,000	—2,609
TOTAL ..		1,82,000	1,84,000	1,84,000	1,82,549

DETAILED ACCOUNT No. XXXVI-A.
MISCELLANEOUS DEPARTMENTS.
Deduct—**Refunds.**

Examination fees for granting certificates of competency to electrical contractors and wiremen		—900	—1,000	—100	—969
Inspection of steam boilers		—2,000	—2,000	—1,900	—1,640
Co-operation and Accountancy Diploma Board		—100	....	....	....
TOTAL ..		—3,000	—3,000	—2,000	—2,609

XXXIX.—CIVIL WORKS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Rents	....	5,64,000	5,67,000	5,78,000	5,77,909
Ferry receipts	....	20,000	18,000	21,000	12,825
Tolls on roads	....	18,000	31,000	30,000	1,24,251
Recoveries of expenditure	....	73,000	93,000	1,15,000	92,475
Transfer from Central Road Development Account	....	34,00,000	35,59,000	50,17,000	19,68,499
Miscellaneous	....	4,42,000	3,91,000	4,28,000	4,44,046
Receipts in England	....	....	....	....	....
Loss or gain by exchange	....	....	....	....	....
TOTAL ..	....	45,17,000	46,59,000	61,89,000	32,20,005
Deduct—Refunds ..	....	—2,000	—13,000	—18,000	—21,808
NET TOTAL ..	....	45,15,000	46,46,000	61,71,000	31,98,197

XLI.—BOMBAY DEVELOPMENT SCHEME.					
Rents from properties	....	6,43,000	6,55,000	6,31,000	6,46,172
Sales of electricity	....	12,000	12,000	12,000	12,584
Cotton cess receipts	....	....	....	....	1
Miscellaneous receipt	....	26,300	27,100	26,100	29,386
Deduct—Refunds	....	—300	—100	—100	—3,835
TOTAL ..	....	6,81,000	6,94,000	6,69,000	6,84,303

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
XLIII.—TRANSFERS FROM FAMINE RELIEF FUND ..		A3,34,000	A6,50,000	A3,48,000	A2,04,720
XLIV.—RECEIPTS IN AID OF SUPERANNUATION.					
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES	XLIV-A	7,87,000	7,86,000	7,94,000	8,93,616
RECEIPTS IN ENGLAND		....	....	....	1,538
LOSS OR GAIN BY EXCHANGE		....	....	....	—8
Total ..		7,87,000	7,86,000	7,94,000	8,95,146
Deduct—REFUNDS ..		—1,000	—1,000	—9,000	—218
TOTAL ..		7,86,000	7,85,000	7,85,000	8,94,928

DETAILED ACCOUNT No. XLIV-A.

RECEIPTS IN AID OF SUPERANNUATION.

Contributions for Pensions and Gratuities.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Officers lent to Foreign Service—				
District local fund officers	4,45,000	4,38,000	4,73,000	5,06,896
Municipal and other (excluding District) local fund officers	62,000	65,000	64,000	65,201
Other foreign service	49,000	60,000	54,000	57,496
Total ..	5,56,000	5,63,000	5,91,000	6,29,593
Miscellaneous other items	....	....	....	326
Commercial concerns	1,000	1,000	1,000	....
Other Governments and bodies	2,30,000	2,22,000	2,02,000	2,63,143
Refunds of gratuity	....	....	....	554
TOTAL ..	7,87,000	7,86,000	7,94,000	8,93,616

A. For expenditure under the head—"54-A—Famine Relief".

XLV.—STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
		Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS		24,000	28,000	28,000	25,179
SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS		95,000	99,000	86,000	99,395
OTHER PRESS RECEIPTS	XLV-A	2,35,000	2,36,000	2,08,000	2,37,513
RECEIPTS IN ENGLAND		1,000	1,000	1,000	849
LOSS OR GAIN BY EXCHANGE		....	....	....	—3
	TOTAL ..	3,55,000	3,64,000	3,23,000	3,62,933
	Deduct—REFUNDS ..	—1,000	—1,000	—1,000	—627
	TOTAL ..	3,54,000	3,63,000	3,22,000	3,62,306

DETAILED ACCOUNT No. XLV-A.

STATIONERY AND PRINTING.

Other Press Receipts.

	Budget Estimate 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
Government Central press	61,000	79,000	64,000	
Jail press	88,000	87,000	84,000	
Other receipts	14,000	15,000	15,000	
Recoveries from the Government of Sind	72,000	55,000	45,000	
TOTAL ..	2,35,000	2,36,000	2,08,000	2,37,513

XLVI.—MISCELLANEOUS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
Unclaimed deposits	1,53,000	1,56,000	1,76,000	1,51,632
Sale of old stores and materials	2,000	11,000	11,300	2,335
Sales of land and houses, etc.	....	2,000	....	66
Fees for Government audit	38,100	39,000	38,800	36,021
Contributions	32,000	30,000	31,500	30,148
Rents, rates and taxes	200	200	200	189
Other fees, fines and forfeitures	12,000	12,000	7,000	18,794
Transfer from the deposit account of grants for economic development and improvement of rural areas	1,90,600	....	....	....
Recoveries of overpayments	29,000	22,800	29,000	22,992
Collection of payments for services rendered	99,000	99,000	97,000	1,04,924
Miscellaneous	32,100	27,000	(a) 28,200	24,112
Receipts in England	....	....	....	61
Total	5,88,000	3,99,000	4,19,000	3,91,274
Deduct—REFUNDS: Lapsed deposits	—53,000	—56,000	—61,000	—73,356
Deduct—REFUNDS: Other refunds	—3,000	—1,000	—4,000	—2,417
TOTAL	5,32,000	3,42,000	3,54,000	3,15,501

LI.—EXTRAORDINARY RECEIPTS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Sale of land	21,000	....	30,000	49,925
Sale of other Government assets	21,000	....	21,000	....
Other items	....	65,000	50,000	12,23,992
TOTAL	42,000	65,000	1,01,000	12,73,917

(a) This includes Rs. 25,000 contributed by the Bombay Municipality for the Prince of Wales Museum.

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
	Rs.	Rs.	Rs.	Rs.
N-PUBLIC DEBT—DEBT RAISED IN INDIA.				
I. Permanent Debt—				
(i) Loans bearing interest	....	....	....	....
(ii) Loans not bearing interest—				
Expired loans	....	....	....	....
Total ..	....	....	....	....
II. Floating Debt—				
Treasury Bills	1,50,00,000	....	24,00,000	....
Other Floating Loans	....	....	....	....
Total ..	1,50,00,000	....	24,00,000	....
III. Loans from the Central Government	....	....	....	....
O-UNFUNDED DEBT.				
Special Loans	....	....	....	9,11,548(*a*)
State Provident Funds—				
General Provident Fund	51,88,000	52,00,000	50,57,000	3,00,39,695(*a*)
Indian Civil Service Provident Fund	2,98,000	2,80,000	2,89,000	16,90,891(*a*)
Indian Civil Service (Non-European Members) Provident Fund	20,000	20,000	19,000	1,45,041(*a*)
Contributory Provident Fund	86,000	85,000	73,000	7,04,967(*a*)
Other miscellaneous Provident Funds	8,000	15,000	12,000	1,62,911(*a*)
Total ..	56,00,000	56,00,000	54,50,000	3,27,43,505(*a*)

(*a*) Represents adjustments in connection with the scheme for the decentralisation of balances.

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
P-DEPOSITS AND ADVANCES.				
Famine Relief Fund—				
A—FAMINE RELIEF FUND—				
Transfers from the Revenue Account	2,48,000	3,79,000	3,10,000	....
Interest receipts	2,00,000	2,13,000	2,20,000	96,202
Deduct—Payment of advance interest on securities purchased	....	....	....	....
Recoveries of famine expenditure	8,000	40,000	8,000	15,422
Gain on realisation of securities	....	....	....	....
B.—INVESTMENT ACCOUNT—				
Sale of securities	....	....	....	....
Total	4,56,000	6,32,000	5,38,000	1,11,624
Appropriation for Reduction or Avoidance of Debt	16,61,000	32,60,000	15,14,000	18,14,199
Provincial Road Fund—				
(1) Investment Account	8,25,000	4,75,000	4,73,000	....
(2) Other Accounts	8,15,000	7,40,000	5,33,000	8,97,728
Total	16,40,000	12,15,000	10,06,000	8,97,728
Transfers from Famine Relief Fund	....	....	....	2,74,251
Depreciation Reserve Fund—Government Presses	22,000	24,000	22,000	21,169
Deposits of Depreciation Reserve of Commercial Concerns—(Nasik Distillery)—				
A.—*Reserves*—				
(*i*) Depreciation reserve of Nasik Distillery	95,000	15,000	1,15,000	1,00,576
(*ii*) Mahura flowers fire insurance reserve	5,000	5,000	5,000	6,232
B—*Investment Account*—				
(*i*) Depreciation reserve of Nasik Distillery	....	....	....	....
(*ii*) Mahura flowers fire insurance reserve		....	....	....
Bonus securities	....	....	....	6,141
Total	1,00,000	20,000	1,20,000	1,12,949
Deposits of Local Funds—				
District Funds	1,56,00,000	1,54,60,000	1,48,86,000	26,68,960(*a*)
Other Funds	1,47,00,000	1,48,00,000	1,55,55,000	10,32,259(*a*)
Total	3,03,00,000	3,02,60,000	3,04,41,000	37,01,219(*a*)

(*a*) Represents adjustments in connection with the scheme for the decentralisation of balances.

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS.				
Civil Deposits—				
Revenue Deposits	44,15,000	44,15,000	54,18,000	21,43,081(*a*)
Civil Courts' Deposits	89,15,000	89,15,000	86,14,000	28,41,467(*a*)
Criminal Courts' Deposits	9,76,000	9,76,000	9,19,000	5,30,405(*a*)
Personal Deposits	2,64,00,000	2,64,00,000	2,80,44,000	22,11,147(*a*)
Forest Deposits	4,42,000	4,42,000	3,91,000	2,81,294(*a*)
Public Works Deposits	8,72,000	8,72,000	8,72,000	7,46,900(*a*)
Trust Interest Funds	8,05,000	8,05,000	10,36,000	28,716(*a*)
Deposit Account of receipts under the Bombay Public Conveyance Act	54,000	54,000	54,000	53,062
Deposits for work done for public bodies or individuals	4,80,000	4,80,000	1,54,000	3,93,722(*a*)
Unclaimed deposits in the General Provident Fund	19,000	19,000	19,000	42,385(*a*)
Deposits of fees received by Government servants for work done for private bodies	72,000	72,000	30,000	12,753(*a*)
Deposits for weights and measures under the Bombay Weights and Measures Act, 1932	4,000	4,000	75,000	20,217(*a*)
Total—Civil Deposits	4,34,54,000	4,34,54,000	4,56,26,000	93,05,149(*b*)
Other Accounts—				
Subventions from Central Road Fund	27,71,000	31,000	10,77,000	19,36,314
Deposit Account of grants from the Central Government for economic development and improvement of rural areas—				
I Grants to Commissioners of Divisions	1,36,000		....	696
II Grants to Director of Agriculture	3,000			121
III Grants to Director of Industries				
(*a*) Scheme for flaying and preserving of hides tanning and leather work	....			55
(*b*) Inland fisheries				
(*c*) Scheme for the cottage and small scale woollen industries	14,000	....	14,000	12,600
Grants for the scheme of Co-operative Training and Education	30,000	....	....	....
	1,83,000	21,000	14,000	13,472

(*a*) Represents adjustments in connection with the scheme for the decentralisation of balances.
(*b*) Includes Rs. 92,52,087 on account of adjustments in connection with the scheme for the decentralisation of balances.

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
Other Accounts—*contd.*				
Deposit Account of the grant made by the Indian Central Cotton Committee ..	1,00,000	1,10,000	1,00,000	814(a)
Deposit Account of grants made by the Imperial Council of Agricultural Research—				
Sugarcane Research Scheme in the Bombay Deccan	41,000	47,000	53,000	64,948
Dry Farming Research Scheme for the Bombay Deccan	20,000	30,000	31,000	48,493
Appointment of Veterinary Investigation Officer and Staff	10,000	10,000	10,000	9,200
Cold Storage Research Scheme for fresh fruit..	16,000	17,000	17,000	22,538
Scheme for improvement of marketing in India	20,000	20,000	20,000	10,000
Virus Diseases Scheme	13,000	....	23,000	996
Poultry Breeding Scheme	6,000	8,000	6,000	18,613
Sann Hemp Scheme	1,000	....	1,000	....
Economic enquiry into the cost of production of crops	....	....	....	10,110
Village enquiry regarding cattle and milk production and consumption ..	....	....	....	3,869
Co-operative experiments on tobacco in India	....	....	....	1,250
Scheme for gas storage of fruits and vegetables	....	....	....	2,855
Sheep Breeding Scheme	8,000	15,000	15,000	....
Scheme for the establishment of Pedigree Herd book	....	....	....	650
Scheme for investigation into striga attacks on jowar crops	8,000	....	....	....
Total ..	1,43,000	1,47,000	1,76,000	1,93,522
Deposit Account of grants from the Central Government for the development of hand-loom industries	38,000	39,000	39,000	39,000
Deposit Account of grants from Sugar Excise Duty	17,000	13,000	13,000	7,734
Total—Other Accounts ..	32,52,000	3,61,000	14,19,000	21,90,856

(a) Represents adjustments in connection with the scheme for the decentralisation of balances.

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYABLE.				
Civil Advances—				
Advances for purchase of passages ..	1,000	1,000	2,000	....
Objection book advances ..	2,63,000	2,68,000	2,79,000	....
Medical supplies for Military Department ..	2,000	2,000	3,000	....
Forest advances ..	14,00,000	14,00,000	13,17,000	....
Other advances ..	26,000	1,21,000	33,000	....
Revenue Advances—				
Deposit measurement work ..	4,000	4,000	6,000	....
Excise advances ..	4,000	4,000	9,000	
Total, Advances Repayable ..	17,00,000	18,00,000	16,49,000	7,703(a).
PERMANENT ADVANCES.				
Permanent Advances—Civil ..	3,000	3,000	2,000	....
Accounts with foreign Governments and Indian States ..	....	6,000	5,000	....
Accounts with the Government of Burma ..	30,000	30,000	....	....
Accounts with the Reserve Bank ..	1,20,000	1,20,000	....	....
SUSPENSE ACCOUNTS.				
Suspense Account ..	8,86,000	9,36,000	2,58,000	....
Local public works expenditure ..	8,000	8,000	....	....
Central Accounts Office—Reserve Bank suspense ..	51,00,000	51,80,000	....	....
Cash Balance Investment Account ..	80,00,000	1,59,70,000	....	....
Departmental adjusting account ..	6,000	6,000	....	....
Recoveries of service payments ..	7,00,000	7,00,000	6,31,000	....
Total ..	1,47,00,000	2,28,00,000	8,89,000	413(b)
CHEQUES AND BILLS.				
Pre-audit cheques ..	2,20,00,000	2,20,00,000	2,63,36,000	....
Departmental cheques ..	66,00,000	66,00,000	65,64,000	....
Total ..	2,86,00,000	2,86,00,000	3,29,00,000	....

(a) Represents adjustments in connection with the scheme for the decentralisation of balances.
(b) Includes Rs. 397 on account of adjustment in connection with the scheme for the decentralisation of balances.

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND SIMILAR ACCOUNTS.				
Civil Departmental Balances	1,50,000	1,50,000	15,000	....
MISCELLANEOUS—Government Account	....	....	....	....
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Presidency Corporations	48,46,000	49,20,000	47,02,000	60,04,616
Loans to municipalities	1,74,000	1,73,000	1,76,000	1,72,826
Loans to district and other local fund committees	13,000	13,000	8,000	9,479
Loans to land-holders and other notabilities	11,000	....	....	....
Advances to cultivators	8,76,000	6,30,000	11,08,000	8,62,260
Miscellaneous loans and advances	3,11,000	3,07,000	3,05,000	4,92,284
Total ..	62,31,000	60,43,000	62,99,000	75,41,465
Loans to Government Servants—				
House-building advances	80,000	73,000	80,000	41,744
Advances for purchase of motor cars	1,30,000	1,30,000	1,29,100	....
Advances for purchase of other conveyances	16,000	16,000	15,400	....
Passage advances	1,000	1,000	1,500	....
Total ..	2,27,000	2,20,000	2,26,000	41,744
Total, Loans and Advances by Provincial Government ..	64,58,000	62,63,000	65,25,000	75,83,209
S—REMITTANCES.				
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General	13,19,00,000	12,48,00,000	1,12,86,000	....
Remittances by bills	4,21,00,000	3,90,00,000	....	....
Adjusting account between Central and Provincial Governments	4,03,00,000	3,57,00,000	....	....
Inter Provincial Suspense Account	16,00,000	19,00,000	....	....
Total ..	21,59,00,000	20,14,00,000	1,12,86,000	....

DETAILED BUDGET ESTIMATES OF EXPENDITURE

7-LAND REVENUE.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A. Charges of administration	*Charged* ..		*2,20,300**	*46,000*	*47,200*	*10,555*
	Voted ..	7A	23,22,900*	18,05,000	18,01,100	18,49,795
B. Survey, Settlement and Record operations ..	Voted ..	7B	1,01,000	1,00,000	97,800	99,114
C. Land Records	*Charged* ..		*12,600*	*13,000*	*12,100*	*2,034*
	Voted ..	7C	25,00,700*	12,44,000	12,52,900	12,61,456
D. Assignments and Compensations	*Charged* ..		*3,27,000*	*14,33,000*	*14,14,100*	*14,33,815*
	Voted ..	7D	10,68,000	....	....	....
E. Charges in England	*Charged* ..		*4,000*	*4,000*	*4,800*	*1,862*
	Voted ..	7E	21,300	28,920	35,800	30,332
F. Loss or gain by exchange	*Charged* ..		....	*—20*	....	*—11*
	Voted ..		....	—100	....	—157
H. Works—Original Works—Repairs	Voted ..		....	....	....	4,126
Lump reduction	Voted ..		....	....	—50,000	....
Lump cut under "Allowances, Honoraria, etc." ..	*Charged* ..		....	....	*—200*	....
	Voted ..		....	....	—4,400	....
Lump cut under "Contingencies"	Voted ..		....	....	—8,400	....
For rounding ..	*Charged* ..		*+100*	*+20*	....	....
	Voted ..		+100	+180	+200	....
TOTAL ..			65,78,000*	46,74,000	46,03,000	46,92,921
	Charged ..		*5,64,000*	*14,96,000*	*14,78,000*	*14,48,255*
	Voted ..		60,14,000	31,78,000	31,25,000	32,44,666

* *Vide* transfer entries on pages 55 and 61.

DETAILED ACCOUNT No. 7A. LAND REVENUE. A.-Charges of Administration.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT.							
A-1 (1) Pay of Officers—							
Collector (1,000—2,250)	*Charged*	*1*	*1*	*15,600*		*14,800*	
Deputy Collector (300—1,200)	Voted	1	1	5,600		5,400	
Special Land Acquisition Officer, Ahmedabad	Voted	1	2	10,500		7,500	
Total	*Charged*			*15,600*	*14,000*	*14,800*	*7,263*
	Voted			16,100	13,000	12,900	41,879
A-1 (2) Pay of Establishments—							
Clerks (25—300)		42	45	75,165A		69,300	
Servants (15—25)		39	38	9,980B		9,180	
Temporary establishment—							
Northern Division				180		3,000	
Southern Division				360		360	
For land acquisition work under Consulting Surveyor to Government				14,080		10,800	
Temporary tagai establishment—							
Northern Division				7,120		7,680	
Central Division				600		480	
Southern Division				2,840		....	
Probable savings				—2,625		—2,000	
Total	Voted			1,07,700	1,02,000	98,800	1,11,891
A-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	*Charged*			*1,775*		*2,400*	
	Voted			3,860		3,500	
Travelling allowance (ordinary)	*Charged*			*175*		*200*	
	Voted			707		400	
House-rent and other allowances	*Charged*			*1,750*		*1,800*	
	Voted			1,633		3,800	
Total	*Charged*			*3,700*	*4,000*	*4,400*	*3,292*
	Voted			6,200	6,000	7,700	10,716

A Includes Rs. 2,820 for clerks of the Consulting Surveyor to Government.
B do. Rs. 516 for servants do.

DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration—*concld.*		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT—*contd.*					
A-1 (4) Contingencies—					
Contract contingencies		68,525		71,475	
Pay of inferior servants		12,818		12,861	
Service postage and telegrams		2,100		2,200	
Rents, rates and taxes		22,127		21,824	
Non-contract contingencies	*Charged* ..	....		*28,000*	
	Voted ..	18,900		23,740	
Construction and repairs of chavdis		33,850		35,000	
Acquisition and improvement of land for village sites		1,04,200		5,600	
Other supplies and services		7,880		8,300	
Purchase of tents		1,800		4,100	
Total ..	*Charged* ..	....	*28,000*	*28,000*	....
	Voted ..	2,72,200(*a*)	1,87,000	1,85,100	1,87,986
A-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—					
Add—Amount transferred from "25, General Administration—District Administration" (*vide* page 118) ..	*Charged* ..	*2,01,000*		....	
	Voted ..	19,59,000		+15,35,000	
Add—Amount transferred from "39-Public Health" on account of work done by the establishment of the Consulting Surveyor to Government in connection with revision of rates of non-agricultural assessment and defence of land acquisition appeals and valuation of Government properties (*vide* page 234)	.. Voted ..	14,400		+15,400	
Add—Amount transferred from "10-Forest" on account of the establishment in the Akrani Mahal (*vide* page 76) ..	.. Voted ..	3,000		+3,000	
Deduct—Amount transferred to the minor head "Land Records—City Land Records" on account of survey establishment of the Collector of Bombay (*vide* page 58)	.. Voted ..	—41,000		—41,000	
Deduct—Amount recovered from the Municipality on account of land acquisition work	.. Voted ..	—14,700		—14,300	
Deduct—Amount transferred to "52, Bombay Development Scheme" on account of moiety of the pay of the accountant on the establishment of the Collector of Bombay (*vide* page 325)		....		—1,500	
Total ..	*Charged* ..	*2,01,000*	....	....	....
	Voted ..	19,20,700	14,97,000	14,96,600	14,97,323
Total, A-1—General Establishment ..		25,43,200	18,51,000	18,48,300	18,60,350
TOTAL ..	*Charged* ..	*2,20,300*	*46,000*	*47,200*	*10,555*
	Voted ..	23,22,900	18,05,000	18,01,100	18,49,795

(*a*)

	Rs.
Northern Division ..	55,450
Central Division ..	62,280
Southern Division ..	32,770
Bombay ..	17,500
For land acquisition work ..	4,200
	1,72,200
Lump provision for acquisition of land for village sites ..	1,00,000
	2,72,200

DETAILED ACCOUNT No. 7B. LAND REVENUE. B-Survey, Settlement and Record Operations.		Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
B-1 COST OF CADASTRAL MAPS.							
(*Government Photozincographic Press.*)							
B-1 (1) Pay of Officers—							
Manager (500—800) .. .. .. Voted	..	1	1	8,700		8,400	
Total .. Voted	..			8,700	8,600	8,400	8,027
B-1 (2) Pay of Establishment—							
Photographers, draftsmen and clerks (15—600 plus spl. pay 100 to Asstt. Manager) ..	..	149	149	44,500		43,650	
Printers, compositors, pressmen, etc. (15—600 plus spl. pay 100 to Asstt. Manager) ..	..			33,000		32,288	
Mounting establishment and servants (11—30)	..	11	11	2,500		2,558	
Temporary establishment	..			3,400		1,904	
Probable savings	..			—6,000		—5,000	
Total .. Voted	..			77,400	77,400	75,400	75,673
B-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) .. .. .. Voted	..			100		100	
House-rent and other allowances .. .. Voted	..			600		500	
Total .. Voted	..			700	500	600	733
B-1 (4) Contingencies—							
Non-contract contingencies	..			7,308		6,700	
Supplies and services	..			1,592		1,200	
Customs duty on imported stores	..			5,300		5,500	
Total .. Voted	..			14,200	13,500	13,400	14,681
Total, Survey, Settlement and Record Operations .. Voted	..			1,01,000	1,00,000	97,800	99,114

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
C-1 Superintendence	*Charged*			*12,600*	*12,500*	*12,100*	*2,034*
	Voted			32,600	32,000	33,400	39,446
C-2 City Land Records	Voted			1,69,600	1,59,000	1,55,800	1,57,460
C-3 Alienation Office, Poona	Voted			9,700	9,000	8,000	10,325
C-4 District Charges	Voted			20,83,200	8,41,000	8,45,400	8,53,854
C-5 Pot Hissa Measurement Operations	Voted			1,42,000	1,52,000	1,63,000	1,55,457
C-6 Recoverable City Survey Operations	Voted			32,800	7,000	7,000	7,225
C-7 Cost of Boundary Marks recoverable from Land-holders	Voted			30,600	40,000	33,500	37,689
C-8 Demarcation of Boundaries between British Territory and Indian or Foreign States	*Charged*			....	*500*	....	....
	Voted			200	4,000	6,800	....
TOTAL	*Charged*			*12,600*	*13,000*	*12,100*	*2,034*
	Voted			25,00,700	12,44,000	12,52,900	12,61,456
DETAILS.							
C-1 SUPERINTENDENCE.							
C-1 (1) Pay of Officers—							
Superintendents—(450—1,350 + special pay 150); (300—1,200 + special pay 100)	*Charged*	1	1	*10,400*		*9,800*	
	Voted	1	1	6,100		5,800	
Total	*Charged*			*10,400*	*9,800*	*9,800*	*1,461*
	Voted			6,100	6,000	5,800	11,015
C-1 (2) Pay of Establishment—							
Clerks, etc.—(30—140)		15	15	14,541		15,788	
Servants—(15—22)		10	10	2,100		2,112	
Leave salary				1,059		1,000	
Probable savings				—1,000		—2,000	
Total	Voted			16,700	17,000	16,900	16,972
C-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	*Charged*			*2,200*		*2,300*	
	Voted			1,550		1,600	
Travelling allowance (ordinary)	Voted			3,150		3,500	
Total	*Charged*			*2,200*	*2,700*	*2,300*	*573*
	Voted			4,700	4,000	5,100	5,967
C-1 (4) Contingencies—							
Contract contingencies				1,350		1,400	
Non-contract contingencies				3,750		3,700	
Reserve at the disposal of the Director of Land Records				....		500	
Total	Voted			5,100	5,000	5,600	5,492
TOTAL	*Charged*			*12,600*	*12,500*	*12,100*	*2,034*
	Voted			32,600	32,000	33,400	39,446

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
C-2 CITY LAND RECORDS.						
C-2 (1) Pay of Officers—						
Superintendent, Bombay City Survey (1,150—1,300)	1	1	15,600		15,600	
Total .. Voted ..			15,600	16,000	15,600	15,000
C-2 (2) Pay of Establishment—						
Surveyors (30—90)	70	76	68,256		63,734	
Special pay to the talatis for work in connection with the maintenance of property registers in Kaira and Borsad			132		132	
Servants (14—18)	66	72	13,436		12,434	
Temporary establishment			6,850		..	
Probable savings			—574		—1,000	
Total .. Voted ..			88,100	79,000	75,300	78,221
C-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
(For City Survey work) Northern Division			930		1,080	
(For City Survey work) Central Division			2,790		2,880	
(For City Survey work) Southern Division			930		1,080	
Bombay			1,040		1,680	
Director of Land Records			2,490		2,748	
Travelling allowance (ordinary)			4,600		4,542	
House-rent and other allowances—						
Commissioner, C. D.			....		90	
Director of Land Records			120		..	
Total .. Voted ..			12,900	13,000	14,100	13,896
C-2 (4) Contingencies—						
Non-contract contingencies—						
Northern Division			24		24	
Central Division			2,600		48	
Southern Division			100		..	
Director of Land Records			9,276		9,728	
Total .. Voted ..			12,000	10,000	9,800	9,343
C-2 (5) Establishment charges payable to other Governments and Departments—						
Charges on account of survey establishment of the Collector of Bombay transferred from the minor head "Charges of Administration" (*vide* page 55)			41,000		41,000	
Total .. Voted ..			41,000	41,000	41,000	41,000
TOTAL .. Voted ..			1,69,600	1,59,000	1,55,800	1,57,460

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records—contd.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
C-3 ALIENATION OFFICE, POONA.							
C-3 (1) Pay of Establishment—							
Historical Archivist to Government (105–150)		..	1	1,300		....	
Clerks (30—200)		5	5	6,356		6,217	
Servants (18—20)		7	7	1,560		1,560	
Probable Savings				—516		—577	
Total ..	Voted ..			8,700	8,500	7,200	8,871
C-3 (2) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)				100		100	
House-rent and other allowances				100		100	
Total ..	Voted ..			200	....	200	279
C-3 (3) Contingencies—							
Non-contract contingencies	Voted ..			800	500	600	1,175
TOTAL ..	Voted ..			9,700	9,000	8,000	10,325

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
C-4 DISTRICT CHARGES.						
Kanungo establishment.						
C-4 (1) Pay of Officers—						
District Inspectors, Presidency (200—350)	18	18	54,216		56,486	
Leave salary			5,384		3,514	
Total, Voted ..			59,600	58,000	60,000	59,930
C-4 (2) Pay of Establishment—						
Assistant Inspectors, clerks, and Circle Inspectors—						
Northern Division (30—140)	123	128	97,201		95,730	
Central Division (30—140)	182	178	1,49,902		1,54,985	
Southern Division (30—140)	145	145	1,14,065		1,13,480	
Director of Land Records (30—200)	193	208	1,51,907		1,48,160	
Servants—						
Northern Division (14—16)	121	124	1,313		20,829	
Central Division (14—18)	183	179	30,288		31,260	
Southern Division (10—15)	145	145	23,860		23,668	
Director of Land Records (15—21)	139	137	19,561		19,888	
Temporary establishment—						
Northern Division			140		1,500	
Central Division			900		900	
Southern Division			....		....	
Director of Land Records			14,080		16,000	
Probable savings—						
Northern Division			−2,917		−5,100	
Central Division			−5,000		−3,000	
Southern Division			−4,000		−3,000	
Director of Land Records			−4,500		−7,000	
Total .. Voted ..			6,06,800	6,09,000	6,08,300	6,13,938
C-4 (3) Akarband Work .. .. .. Voted ..			1,000	....	....	1,548
C-4 (4) Record of Rights .. .. .. Voted ..			200	2,000	200	734
C-4 (5) Settlement Work .. .. .. Voted ..			6,300	6,000	8,700	5,717

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—contd.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
	Rs.	Rs.	Rs.	Rs.
C-4 DISTRICT CHARGES—*concld.*				
C-4 (6) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)—				
Northern Division	20,800		21,200	
Central Division	31,500		33,100	
Southern Division	25,100		25,600	
Director of Land Records	14,000		13,080	
Travelling allowance (ordinary)—				
Northern Division	4,100		4,400	
Central Division	6,700		6,500	
Southern Division	5,000		5,400	
Director of Land Records	21,900		22,800	
House-rent and other allowances—				
Northern Division	90		90	
Director of Land Records	1,010		2,130	
Total .. Voted ..	1,30,200	1,33,000	1,34,300	1,38,680
C-4 (7) Contingencies—				
Service postage and telegrams—				
Northern Division	300		300	
Central Division	150		170	
Southern Division	400		600	
Director of Land Records	11,532		11,650	
Rents, rates and taxes—				
Director of Land Records	760		760	
Non-contract contingencies—				
Northern Division	2,200		2,680	
Central Division	4,250		4,430	
Southern Division	2,318		2,370	
Director of Land Records	10,850		10,600	
Pay of inferior servants—				
Director of Land Records	340		340	
Total .. Voted ..	33,100	33,000	33,900	33,307
C-4 (8) Establishment charges payable to or recoverable from other Governments Departments, etc.—				
Add—Amount transferred from "25, General Administration—District Administration", (vide page 118) .. Voted ..	+12,46,000	....	....	....
TOTAL .. Voted ..	20,83,200	8,41,000	8,45,400	8,53,854

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—concld.		Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
		Rs.	Rs.	Rs.	Rs.
C-5 POT HISSA MEASUREMENT OPERATIONS.					
C-5-(1) Pay of Officers	Voted	....	3,000	....	2,553
C-5-(2) Pay of Establishment	Voted	1,19,200	1,20,000	1,30,000	1,22,799
C-5-(3) Allowances, Honoraria, etc.	Voted	8,800	13,000	11,000	11,062
C-5-(4) Contingencies	Voted	14,000	16,000	22,000	19,043
TOTAL	Voted	1,42,000	1,52,000	1,63,000	1,55,457
C-6 RECOVERABLE CITY SURVEY OPERATIONS.					
C-6-(1) Pay of Establishment	Voted	8,700	5,600	3,900	4,930
C-6-(2) Allowances, Honoraria, etc.	Voted	300	100	100	152
C-6-(3) Contingencies	Voted	2,000	1,300	3,000	2,143
Lump provision for the introduction of City Survey in important towns		21,800	....	....	....
TOTAL	Voted	32,800	7,000	7,000	7,225
C-7 COST OF BOUNDARY MARKS RECOVERABLE FROM LAND HOLDERS.					
Northern Division		11,650	8,000	12,500	
Central Division		7,300	18,000	8,000	
Southern Division		11,650	14,000	13,000	
TOTAL	Voted	30,600	40,000	33,500	37,689
C-8 DEMARCATION OF BOUNDARIES BETWEEN BRITISH TERRITORY AND INDIAN AND FOREIGN STATES.					
C-8-(1) Pay of Officers	*Charged*	....	*500*	....	....
	Voted	....	....	500	....
C-8-(2) Pay of Establishment	Voted	....	2,500	3,500	....
C-8-(3) Allowances, Honoraria, etc.	Voted	....	600	1,000	....
C-8-(4) Contingencies		200	900	1,800	....
TOTAL		200	4,500	6,800	....
	Charged	....	*500*	....	....
	Voted	200	4,000	6,800	....

DETAILED ACCOUNT No. 7-D. LAND REVENUE. D-Assignments and Compensations.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
D-1 Inamdars and other Grantees	*Charged* ..	*3,27,000*	*10,57,000*	*10,39,700*	*10,60,878*
	Voted ..	6,91,700	....	....	....
D-2 Pensions in lieu of Resumed Lands ..	*Charged* ..	....	*3,10,000*	*3,07,600*	*3,08,736*
	Voted ..	3,05,700	....	....	....
D-3 Other Land Revenue Compensations ..	*Charged* ..	....	*66,000*	*66,800*	*64,201*
	Voted ..	70,600	....	....	....
TOTAL ..	*Charged* ..	*3,27,000*	*14,33,000*	*14,14,100*	*14,33,815*
	Voted ..	10,68,000	....	....	....
Details of the above—					
Northern Division	*Charged* ..	*1,41,500*		*3,60,342*	
	Voted ..	2,12,300		....	
Central Division	*Charged* ..	*1,80,500*		*7,58,000*	
	Voted ..	5,72,717		....	
Southern Division	*Charged* ..	*5,000*		*2,33,200*	
	Voted ..	2,28,530		....	
Bombay	*Charged* ..	....		*51,843*	
	Voted ..	51,890		....	
Baroda	*Charged* ..	....		*10,715*	
	Voted ..	1,304		....	
Sabar Kantha	Voted ..	1,259		....	
Total ..	*Charged* ..	*3,27,000*	*14,33,000*	*14,14,100*	*14,33,815*
	Voted ..	10,68,000	....	....	....
D-1 Inamdars and other Grantees—					
D-1 (1) Inamdars	*Charged* ..	*3,27,000*	*4,80,000*	*4,94,000*	*5,09,525*
	Voted ..	1,45,170	....	....	....
D-1 (2) District and Village Officers ..	*Charged* ..	....	*5,55,000*	*5,24,00*	*5,30,354*
	Voted ..	5,25,330	....	....	....
D-1 (3) Village Servants useful to Communities	*Charged* ..	....	*22,000*	*21,700*	*20,999*
	Voted ..	21,200	....	....	....
Total ..	*Charged* ..	*3,27,000*	*10,57,000*	*10,39,700*	*10,60,878*
	Voted ..	6,91,700	....	....	....
D-1 (3) Village servants useful to communities—					
Bhil Nemnukhs	*Charged* ..	....		*1,900*	
	Voted ..	1,900		..	
Cash allowances..	*Charged* ..	....		*19,800*	
	Voted ..	19,300		....	
Total ..	*Charged* ..	....	*22,000*	*21,700*	*20,999*
	Voted ..	21,200	....	....	....
D-2 Pensions in lieu of resumed lands—					
Dèvasthans (allowances to temples and mosques)—					
Annual payments	*Charged* ..	....		*3,07,600*	
	Voted ..	3,05,700		....	
Total ..	*Charged* ..	....	*3,10,000*	*3,07,600*	*3,08,736*
	Voted ..	3,05,700	....	....	....
D-3 Other Land Revenue Compensations—					
Annual Land Revenue Compensations	*Charged* ..	....		*66,800*	
	Voted ..	70,600		....	
Total ..	*Charged* ..	....	*66,000*	*66,800*	*64,201*
	Voted ..	70,600	....	....	....

DETAILED ACCOUNT No. 7-E. LAND REVENUE. E-Charges in England.			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37
			Rs.	Rs.	Rs.	Rs.
E-1 Leave salaries and deputation pay—(High Commissioner for India)	Voted	..	....	....	5,800	....
E-2 Sterling overseas pay—(High Commissioner for India)	*Charged*	..	*4,000*	*4,000*	*4,800*	*1,86[illegible]*
E-3 Stores for India—(High Commissioner for India) ..	Voted	..	21,300	20,920	22,000	22,54[illegible]
E-4 Other charges (law charges) (Secretary of State for India)	Voted	..	....	8,000	8,000	7,78[illegible]
	TOTAL	..	25,300	32,920	40,600	32,194
	Charged	..	*4,000*	*4,000*	*4,800*	*1,862*
	Voted	..	21,300	28,920	35,800	30,332

8-PROVINCIAL EXCISE.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
A-SUPERINTENDENCE	*Charged* ..	8-A	*37,600*	*38,000*	*36,100*	*44,427*
	VOTED ..		86,200	86,000	84,300	88,193
B-DISTRICT CHARGES	VOTED ..	8-B	17,89,100	15,63,000	15,44,900	15,24,053
C-DISTILLERIES	VOTED ..	8-C	11,75,900	11,29,000	12,19,600	12,69,435
D-COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT	VOTED ..		3,46,500	3,54,000	3,88,800	3,63,600
E-COMPENSATIONS	*Charged* ..	8-E	*6,82,000*	*6,74,000*	*6,90,000*	*7,22,591*
	VOTED ..		6,900	1,37,000	1,37,000	1,36,356
F-CHARGES IN ENGLAND	*Charged* ..	8-F	*2,200*	*2,120*	....	*296*
	VOTED ..		....	3,360	....	....
G-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*—11*	....	*—2*
	VOTED ..		....	—17	....	—2
H-WORKS	VOTED ..		....	4,000	....	....
Lump reduction	VOTED ..		....	....	—1,00,000	.. ..
Lump cut under "Allowances, Honoraria, etc." ..	*Charged* ..		....	....	*—100*	
	VOTED ..		....	....	—8,200	....
Lump cut under "Contingencies"	VOTED ..		....	....	—30,300	....
For rounding	*Charged* ..		*+200*	*—109*	....	....
	VOTED ..		+400	—343	—100	....
TOTAL ..			41,27,000	39,90,000	39,62,000	41,48,947
	Charged ..		*7,22,000*	*7,14,000*	*7,26,000*	*7,67,312*
	VOTED ..		34,05,000	32,76,000	32,36,000	33,81,635

DETAILED ACCOUNT No. 8A. **PROVINCIAL EXCISE.** **A-Superintendence.**		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37
				Rs.	Rs.	Rs.	Rs.
COMMISSIONER'S OFFICE.							
A-(1) Pay of Officers—							
Commissioner (3,000 plus special pay at Rs. 300 per mensem)	*Charged* ..	*1*	*1*	*39,600*		*39,400*	
Chief Account Officer of Excise (300—500) ..	Voted ..	1	1	4,100		3,900	
Personal Assistant to the Commissioner (300—40—900—40—1,100)	Voted ..	1	1	11,900		11,100	
Total ..	*Charged* ..			*39,600*	*39,400*	*39,400*	*46,6*[illegible]
	Voted ..			16,000	15,000	15,000	15,9[illegible]
A-(2) Pay of Establishment—							
Clerks (40—300)	..	36	36	53,900		53,460	
Servants (19—30)	..	18	18	5,200		4,880	
Temporary establishment	..			700		660	
Total ..	Voted ..			59,800	59,000	59,000	59,5[illegible]
A-(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	Voted ..			720		1,200	
Travelling allowance (ordinary)	*Charged* ..			*3,300*		*1,500*	
	Voted ..			1,700		1,600	
House-rent and other allowances	Voted ..			2,380		2,400	
Total ..	*Charged* ..			*3,300*	*4,000*	*1,500*	*3,3*[illegible]
	Voted ..			4,800	5,000	5,200	5,8[illegible]
A-(4) Contingencies—							
Contract contingencies	..			2,900		2,300	
Service postage and telegrams	..			2,150		2,300	
Other non-contract contingencies	..			550		500	
Total	Voted ..			5,600	7,000	5,100	6,8[illegible]
A-(5) *Deduct*—Contribution on account of supervision charges of the Commissioner of Excise for the Matches and Sugar Excise Duty work	*Charged* ..			*—5,300*	*—5,400*	*—4,800*	*—5,6*[illegible]
TOTAL ..				1,23,800	1,24,000	1,20,400	1,32,6[illegible]
	Charged ..			*37,600*	*38,000*	*36,100*	*44,427*
	Voted ..			86,200	86,000	84,300	88,193

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
B-1 Inspection and Preventive Establishments ..	Voted ..			17,46,100	15,58,000	15,41,900	15,21,303
B-2 Establishment in connection with Matches and Sugar Excise Duty	Voted ...			3,000	5,000	3,000	2,750
Lump provision for prohibition propoganda	..			40,000	....	....	.....
TOTAL ..	Voted ..			17,89,100	15,63,000	15,44,900	15,24,053
B-1 INSPECTION AND PREVENTIVE ESTABLISHMENTS.							
B-1 (1) Pay of Officers—							
Superintendents (250—1,100) + Special pay ..	Voted ..	12	11	69,600		69,600	
Special pay to the Divisional Forest Officer, W. Nasik, for doing excise work	..			1,200		900	
Total ..	Voted ..			70,800	68,000	70,500	62,992
B-1 (2) Pay of Establishment—							
Inspectors, Assistant and Sub-Inspectors, and Gauger (70—450)	..	267	266	4,60,690		4,59,500	
Clerks (25—200)	..	111	111	99,000		98,170	
Special pay to Rangers—3 (15) and 1 clerk (10) for doing excise work in the Peint Mahal	..			660		720	
Servants (14—50)	..	1,803	1,801	4,79,140		4,79,430	
Temporary establishment	..			1,33,910		36,900	
Probable savings	..			—12,300		—17,320	
Total ..	Voted ..			11,61,100	11,02,000	10,57,400	10,64,608
B-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	Voted ..			87,540		68,740	
Travelling allowance (ordinary)	Voted ..			1,67,870		1,70,100	
House-rent and other allowances	Voted ..			41,590		29,760	
Rewards to Government officers	Voted ..			48,200		57,000	
Total ..	Voted ..			3,45,200	3,01,000	3,25,600	3,00,145
B-1 (4) Contingencies—							
Pay of inferior servants	..			440		440	
Contract contingencies	..			12,600		13,700	
Rewards to private persons	..			66,200		38,000	
Rents, rates and taxes	..			23,560		15,800	
Service postage and telegrams	..			21,000		18,000	
Conveyance of excise opium	..			5,000		5,200	
Reserve at the disposal of the Commissioner	..			1,000		1,430	
Other non-contract contingencies	..			60,800		17,830	
Total ..	Voted ..			1,90,600	1,08,000	1,10,400	1,11,148

DETAILED ACCOUNT No. 8-B. **PROVINCIAL EXCISE.** **B-District Charges—concld.**	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
B-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Establishment charges of Collectors from "25-General Administration" (*vide* page 118)			+25,500		+25,500	+25,500
Deduct—Cost of non-gazetted executive staff of the Tobacco Department transferred to "13-Other Taxes and Duties" (*vide* page 85) ..			—26,700		—26,700	—26,700
Deduct—Contributions for establishment entertained at the cost of other parties			—20,400		—20,800	—16,390
Total .. Voted ..			—21,600	—21,000	—22,000	—17,590
TOTAL .. Voted ..			17,46,100	15,58,000	15,41,900	15,21,300
B-2 Establishment in connection with Matches and Sugar Excise Duty.						
B-2 (1) Pay of Officers—						
Deputy Commissioner (300—900)	1	1	5,400		5,000	
Total .. Voted ..			5,400	5,000	5,000	4,815
B-2 (2) Pay of Establishment—						
Chief Inspectors (350—400)	2	2	8,559		8,790	
Inspectors (70—145)	18	14	19,947		22,550	
Clerks (50—180)	7	7	7,629		7,060	
Servants (20—50)	92	81	21,960		22,800	
Leave salary			3,005		3,000	
Total .. Voted ..			61,100	48,000	64,200	58,947
B-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			2,400		2,400	
Travelling allowance (ordinary)			5,120		6,000	
House-rent and other allowances			7,380		7,800	
Total .. Voted ..			14,900	14,000	16,200	15,820
B-2 (4) Contingencies—						
Service postage and telegrams						
Office expenses and miscellaneous						
Peons' uniforms and belts						
Purchase and repairs of furniture						
Total .. Voted ..			2,200	1,000	3,000	2,339
B-2 (5) *Deduct*—**Establishment charges recovered from other Governments, Departments, etc.—Central Government** .. Voted ..			—80,600	—63,000	—85,400	—79,171
NET TOTAL ..			3,000	5,000	3,000	2,750

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. C-Distilleries.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
GOVERNMENT DISTILLERIES.						
C-1 Dhadgaon Distillery .. .. .. Voted ..			25,800	31,000	24,000	25,613
C-2 Nasik Distillery .. .. .. Voted ..			11,44,500	10,92,400	11,90,000	12,39,396
PRIVATE DISTILLERY.						
C-3 Chowka Distillery .. .. .. Voted ..			5,600	5,600	5,600	4,426
TOTAL .. Voted ..			11,75,900	11,29,000	12,19,600	12,69,435
C-1 Dhadgaon Distillery.						
C-1 (1) Pay of establishment			4,750	4,000	3,400	3,263
C-1 (2) Allowances, honoraria, etc.			50	....	50	7
C-1 (3) Contingencies			12,000	18,000	11,550	14,131
C-1 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Share of Establishment charges of the Forest Department transferred from "10-Forest" (*vide* page 76)			9,000	9,000	9,000	8,212
TOTAL, Dhadgaon Distillery .. Voted ..			25,800	31,000	24,000	25,613
C-2 Nasik Distillery.						
C-2 (1) Pay of Officers—						
Superintendent and Supervisor, Process Section—1 (300—40—1,100 + 200 spl. pay) 1 (300—10—650)	2	2	15,200		23,300	
Leave salary			7,800		....	
Total .. Voted ..			23,000	23,300	23,300	22,780
C-2 (2) Pay of Establishment—						
Foreman, Assistant Chemist, etc. (30—300)	28	28	41,120		40,500	
Servants (10—18)	6	6	950		960	
Temporary establishment			46,000		46,800	
Leave salary			530		540	
Total .. Voted ..			88,600	86,300	88,800	84,649
C-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			700	1,400	600	723
C-2 (4) Contingencies—						
Pay of inferior servants			1,400		1,500	
Non-contract contingencies			6,200		6,810	
Additions to plant and machinery			5,800		38,900	
Supplies and services			8,95,000		8,76,690	
Stores			25,400		35,000	
Provision for depreciation			95,000		1,15,000	
Fire insurance			5,000		5,000	
Renewals and replacements			7,000		5,000	
Less—Amount transferred from depreciation fund			—7,000		—5,000	
Total .. Voted ..			10,33,800	9,83,000	10,78,900	11,32,804
C-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contribution recoverable from the Security Printing, India, for allowances to the Doctor and pay of Compounder			—1,600	—1,600	—1,600	—1,560
TOTAL, Nasik Distillery .. Voted ..			11,44,500	10,92,400	11,90,000	12,39,396
C-3 Chowka Distillery.						
C-3 (1) Contingencies—						
Cost price of spirit supplied by contractors			5,500		5,500	
Other supplies and services			100		100	
TOTAL, Chowka Distillery .. Voted ..			5,600	5,600	5,600	4,426

DETAILED ACCOUNT No. 8-E. PROVINCIAL EXCISE. E-Compensations.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
E-1 Indian States—				
E-1 (1) ASSIGNMENTS AND COMPENSATIONS.				
1. Compensation paid to Indian States for the lease of their Abkari revenue .. .. *Charged* ..	*3,76,800*	*3,75,000*	*3,79,908*	*3,93,732*
2. Annual payments for leasing the hemp drugs revenue of certain Indian States .. .. *Charged* ..	*1,19,450*	*1,21,000*	*1,21,292*	*1,68,452*
3. Surplus amount payable to certain States in respect of their Abkari and hemp drugs leases .. .. .. *Charged* ..	*25,000*	*23,000*	*25,000*	....
4. Gain on liquor payable to certain Indian States .. *Charged* ..	*17,000*	*11,000*	*20,000*	*16,653*
E-2 Other Parties—				
E-2 (1) ASSIGNMENTS AND COMPENSATIONS.				
1. Contributions to Local Boards in lieu of one anna cess on excise revenue .. .. Voted ..	....	1,30,000	1,30,100	1,30,128
2. Bombay Municipality .. .. *Charged* ..	*1,43,750*	*1,44,000*	*1,43,800*	*1,43,750*
3. Private parties .. .. Voted ..	6,900	7,000	6,900	6,228
TOTAL ..	6,88,900	8,11,000	8,27,000	8,58,947
Charge ..	*6,82,000*	*6,74,000*	*6,90,000*	*7,22,591*
Voted ..	6,900	1,37,000	1,37,000	1,36,356

DETAILED ACCOUNT No. 8-F. PROVINCIAL EXCISE. F-Charges in England.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
F-1 Leave salaries and deputation pay (High Commissioner for India) .. .. Voted ..	....	3,360	....	....
F-2 Sterling overseas pay (High Commissioner for India) .. *Charged* ..	*2,200*	*2,120*	....	*296*
TOTAL ..	2,200	5,480	....	296
Charged ..	*2,200*	*2,120*	....	*296*
Voted ..	....	3,360	....	....

9-STAMPS.	Detailed Account No.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A-NON-JUDICIAL.						
A. Superintendence	9A		34,600	34,000	34,100	33,264
B. Charges for the Sale of Stamps	9B		63,400	67,000	65,100	64,371
C. Cost of Stamps supplied from Central Stamp Stores ..			20,800	22,000	20,800	22,030
Total..Voted ..			1,18,800	1,23,000	1,20,000	1,19,665
B-JUDICIAL.						
A. Superintendence	9A		34,600	34,000	34,000	33,800
B. Charges for the Sale of Stamps	9C		35,000	37,000	37,500	35,087
C. Cost of Stamps supplied from Central Stamp Stores ..			8,700	8,000	9,500	9,863
Total..Voted ..			78,300	79,000	81,000	78,750
Lump cut under "contingencies"			....	....	—3,000	....
Rounding			—100	....	....	....
GRAND TOTAL ..Voted ..			1,97,000	2,02,000	1,98,000	1,98,415
DETAILED ACCOUNT No. 9-A. **STAMPS.** **A-Superintendence.**	Strength. 1937-38.	Strength. 1938-39.				
A-1 (1) Pay of Officers—						
Assistant Superintendent (500—25—650)	1	1	6,000		7,800	
Leave salary			2,600		....	
Total..Voted ..			8,600	7,800	7,800	8,700
A-1 (2) Pay of Establishment—						
Superior establishment (30—300)	18	18	28,685		29,538	
Inferior establishment (7 to 35)	25	25	7,274		6,462	
Leave salary			841		....	
Total..Voted ..			36,800	35,900	36,000	35,611
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			50		50	
House-rent and other allowances			1,150		1,150	
Total..Voted ..			1,200	1,200	1,200	1,151
A-1 (4) Contingencies—						
Contract contingencies			5,020		5,500	
Non-contract contingencies			1,580		1,600	
Total..Voted ..			6,600	7,100	7,100	5,602
A-1 (5) Establishment charges recoverable from, or payable to, other Governments and Departments—						
Add—Fixed amount transferred from "25, General Administration—Charges of District Administration" (page 118) on account of establishment charges of Collectors			+16,000	+16,000	+16,000	+16,000
Total..Voted ..			16,000	16,000	16,000	16,000
TOTAL ..Voted ..			(a)69,200	68,000	68,100	67,064

(a) The provision under "Superintendence" is split up half to half in round hundreds under "Non-Judicial" and "Judicial".

DETAILED ACCOUNT No. 9-B. STAMPS. B-Charges for the sale of Stamps (Non-Judicial).	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
B-1 (1) Pay of Establishment—						
Vendors (30—160)	8	8	9,080		8,680	
Servants (17—22)	4	4	1,020		1,020	
Temporary establishment			600		....	
Deduct—Probable savings			—700		....	
Total .. Voted ..			10,000	10,100	9,700	9,400
B-1 (2) Allowances, Honoraria, etc.—						
House-rent and other allowance .. .. Voted ..			100	100	100	120
B-1 (3) Contingencies—						
Discount			52,430		54,398	
Non-contract contingencies			870		902	
Total .. Voted ..			53,300	56,800	55,300	54,851
TOTAL .. Voted ..			63,400	67,000	65,100	64,371

DETAILED ACCOUNT No. 9-C. STAMPS. B-Charges for the sale of Stamps. (Judicial).	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
B-1 (1) Pay of Establishment—						
Vendors (30—160)	7	7	7,956		7,706	
Servants (17—21)	3	3	744		744	
Leave salary			....		150	
Deduct—Probable savings			—500		....	
Total .. Voted ..			8,200	8,700	8,600	8,394
B-1 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			100	100	100	72
B-1 (3) Contingencies—						
Discount and commission .. .. Voted ..			26,700	28,200	28,800	26,621
TOTAL .. Voted ..			35,000	37,000	37,500	35,087

10-FOREST.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
A. General Direction	*Charged* ..	10-A	*34,700*	*36,000*	*34,000*	*38,215*
	Voted ..		47,500	47,000	46,100	52,261
B. Conservancy and Works	Voted ..	10-B	6,69,600	6,80,000	7,78,500	7,79,666
C. Establishments	*Charged* ..		*2,50,100*	*2,90,000*	*2,91,500*	*3,05,893*
	Voted ..	10-C	15,39,200	15,64,000	15,44,000	15,37,950
D. Interest on Capital Outlay	*Charged* ..		*33,000*	*33,000*	*38,000*	*93,641*
E. Charges in England	*Charged* ..	10-E	*1,28,500*	*1,03,160*	*86,200*	*93,774*
	Voted ..		....	....	....	120
F. Loss or Gain by Exchange	*Charged* ..		....	*—524*	....	*—516*
	Voted ..		....	....	....	—1
Lump cut under "Allowances, Honoraria, etc."..	*Charged* ..		....	....	*—1,200*	....
	Voted ..		....	....	—5,100	....
Lump cut under "Contingencies"	Voted ..		....	....	—20,900	....
For rounding ..	*Charged* ..		*—300*	*—636*	*—500*	....
	Voted ..		—300	....	+400	....
	TOTAL ..		27,02,000	27,52,000	27,91,000	29,01,003
	Charged ..		*4,46,000*	*4,61,000*	*4,48,000*	*5,31,007*
	Voted ..		22,56,000	22,91,000	23,43,000	23,69,996

DETAILED ACCOUNT No. 10-A.
FOREST.
A-General Direction.

		Strength 1937–38.	Strength 1938–39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A-(1) Pay of Officers—							
Chief Conservator (2,500—125—2,750)	*Charged* ..	1	1	*31,300*		*30,500*	
Personal assistant (250—20—750)	Voted ..	1	1	7,200		7,000	
Total ..	*Charged* ..			*31,300*	*31,000*	*30,500*	*32,985*
	Voted ..			7,200	7,000	7,000	10,563
A-(2) Pay of Establishment—							
Office establishment (18—300)		14	14	14,400		14,700	
Total ..	Voted ..			14,400	15,000	14,700	14,553
A-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*3,400*		*3,500*	
	Voted ..			1,400		1,500	
Forest training	Voted ..			7,800		14,900	
Total ..	*Charged* ..			*3,400*	*5,000*	*3,500*	*5,230*
	Voted ..			9,200	17,000	16,400	18,277
A-(4) Contingencies—							
Non-contract contingencies	Voted ..			2,100	2,000	2,000	2,018
A-(5) Establishment charges payable to other Governments, Departments, etc.—							
Add—Contribution for Forest Map Office, Dehra Dun				6,000	6,000	6,000	6,850
Add—Share of establishment charges transferred from "40 Agriculture—Agricultural Education and Research" (*vide* page 247)				8,600	....	....	....
	Total—Voted ..			14,600	6,000	6,000	6,850
	TOTAL ..			82,200	83,000	80,100	90,476
	Charged ..			*34,700*	*36,000*	*34,000*	*38,215*
	Voted ..			47,500	47,000	46,100	52,261

DETAILED ACCOUNT No. 10-B. FOREST. B-Conservancy and Works.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
B-(1) Timber and other produce removed from the Forests by Government Agency—				
(a) Timber	2,42,400		3,70,250	
(b) Firewood and charcoal	5,360		8,870	
(c) Bamboos	....		....	
(d) Sandalwood	17,640		16,000	
(e) Grass and other minor produce	100		80	
Total ..	2,65,500	3,08,200	3,95,200	4,15,584
B-(2) Timber and other produce removed from the Forests by consumers or purchasers .	63,832		65,000	
Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Establishment charges recoverable from contractors, etc., on account of pay of Depot offices, etc.	—132		....	
Total ..	63,700	71,100	65,000	72,710
B-(3) Live Stock, Stores, Tools and Plant—				
(a) Purchase of cattle	....		....	
(b) Feed and upkeep of cattle	50		50	
(c) Purchase of stores, tools and plant	5,450		6,669	
(d) Customs duty	....		....	
Total ...	5,500	6,700	6,719	2,485
B-(4) Communications and Buildings—				
(a) Railways and Tramways	43,600		1,00,191	
(b) Roads and bridges (other than those in connection with Railways and Tramways)	48,700		4,600	
(c) Buildings	18,105		15,490	
(d) Other works	4,095		44,000	
(e) Lump provision for minor works	44,600		....	
(f) Lump provision for regrant of lapses in the previous year	4,800		....	
(g) *Deduct*—Probable lapses in the budget year	—4,800		....	
Total ..	1,59,100	1,58,400	1,64,281	1,52,670
Carried over ..	4,93,800	5,44,400	6,31,200	6,43,449

DETAILED ACCOUNT No. 10-B. FOREST. B-Conservancy and Works—contd.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	4,93,800	5,44,400	6,31,200	6,43,449
B-(5) Organisation, improvement and extension of Forests—				
(a) Demarcation	4,450		3,050	
(b) Forest Settlement	40,000		....	
(c) Surveys	....		....	
(d) Working Plans	5,150		450	
(e) Plantations	....		....	
(f) Reproduction	55,300		63,000	
(g) Fire protection	22,600		24,600	
(h) Other works	4,600		10,900	
Total ..	1,32,100	88,000	1,02,000	87,728
B-(6) Miscellaneous—				
(a) Rent of leased forests and payments to shareholders in forests managed by Government	15,400		15,535	
(b) Law charges	25		....	
(c) Grain compensation allowance	....		....	
(d) Clothing	24,975		25,825	
(e) Fodder charges	....		25	
(f) Other charges	2,200		2,615	
Total ..	42,600	47,300	44,000	48,489
B-(7) Suspense—				
(a) Works advances				
Total ..	....	....	....	....
B-(8) Demarcation of boundaries (between British territory and Indian States) ..	1,100	300	1,300	....
Total—Voted ..	6,69,600	6,80,000	7,78,500	7,79,666

DETAILED ACCOUNT No. 10C. FOREST. C-Establishments.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
C-(1) Pay of Officers—			Rs.	Rs.	Rs.	Rs.
Conservators (2,150) .. .. .. *Charged* ..	*3*	*3*	*67,909*		*70,585*	
Other officers .. (325—1,350) .. .. *Charged* ..	*16*	*15*	*1,49,091*		*1,76,515*	
Other officers .. (235—1,200(.. .. Voted ..	21	22	1,17,900		1,24,700	
Total .. *Charged* ..			*2,17,000*	*2,42,000*	*2,47,100*	*2,64,01[illegible]*
Total .. Voted ..			1,17,900	1,18,000	1,24,700	1,04,891
C-(2) Pay of Establishment—						
Subordinate forest and depot establishments (15—200)	2,634	2,634	9,45,837		9,45,385	
Office establishment (30—270)	336	337	2,38,582		2,35,259	
Temporary establishment			30,590		29,266	
Probable savings			—17,609		—18,610	
Total .. Voted ..			11,97,400	12,16,000	11,91,300	12,03,501
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. (*Charged*) .. Fixed ..			*27,001*		*31,906*	
Travelling allowance .. (*Charged*) .. Ordinary ..			*2,700*		*2,800*	
Travelling allowance .. (Voted) .. Fixed ..			1,46,040		1,41,600	
Travelling allowance .. (Voted) .. Ordinary ..			40,683		42,940	
House-rent and other allowances .. .. *Charged*			....		....	
House-rent and other allowances .. .. Voted ..			3,600		4,540	
Forest training .. .. Voted ..			510		520	
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..			*3,399*		*9,694*	
Probable savings			—4.133		....	
Total .. *Charged* ..			*33,100*	*48,000*	*44,400*	*41,878*
Total .. Voted ..			1,86,700	1,88,000	1,89,600	1.88,973
C-(4) Contingencies—						
Stationery			4,980		5,310	
Carriage of tents and records			8,000		7,859	
Rents, rates and taxes			2,420		2,375	
Service postage and telegrams			26,300		26,423	
Sundries			9,100		9,933	
Total .. Voted ..			50,800	56,000	51,900	53,411
C-(5) Establishment charges recoverable from other Governments, Departments, etc.—						
(1) Amount recoverable from Raisingpur estate on account of pay of rangers, etc.			—1,500		—1,400	
(2) Fixed amount transferred to "7, Land Revenue" on account of entertainment of foresters, etc., to do revenue work of Akrani Mahal (*vide* page 55)			—3,000		—3,000	
(3) Fixed amount transferred to "8, Provincial Excise" on account of Forest Department establishment entertained in the Akrani Mahal for doing specialised excise work, (*vide* page 69) ..			—9,000		—9,000	
(4) Amount recoverable from contractors for loan of services of guards..			—100		—100	
Total .. Voted ..			—13,600	—14,000	—13,500	—12,826
TOTAL ..			17.89,300	18,54,000	18,35,500	18,43,843
Charged ..			*2,50,100*	*2,90,000*	*2,91,500*	*3,05,893*
Voted ..			15,39,200	15,64,000	15,44,000	15,37,950

DETAILED ACCOUNT No. 10-E. FOREST. E-Charges in England.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Leave salaries and deputation pay—High Commissioner for India ..	*Charged* ..	*78,460*	*53,160*	*34,200*	*39,307*
	Voted ..	....	....	....	120
Sterling overseas pay do. do. ..	*Charged* ..	*50,040*	*50,000*	*52,000*	*54,467*
	TOTAL ..	1,28,500	1,03,160	86,200	93,894
	Charged ..	*1,28,500*	*1,03,160*	*86,200*	*93,774*
	Voted ..	....	....	....	120

11-REGISTRATION.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-3
		Rs.	Rs.	Rs.	R
A. SUPERINTENDENCE	11-A	33,800	35,000	30,200	29
B. DISTRICT CHARGES	11-B	5,05,500	5,20,000	5,22,500	5,20
C. CHARGES IN ENGLAND (a)	..	21,600	17,120	17,000	18
D. LOSS OR GAIN BY EXCHANGE	..	....	—87	....	–
Lump cut under " Allowances, Honoraria etc."	..	....		— 500	
Lump cut under " Contingencies "	..			—3,100	
Rounding ..		+100	—33	—100	
TOTAL ..	Voted ..	5,61,000	5,72,000	5,66,000	5,67

DETAILED ACCOUNT No. 11-A. 11-REGISTRATION. A-Superintendence.	Strength. 1937-38.	Strength. 1938-39.				
A-(1) Pay of Establishment—						
Inspectors of Registration (220—300)	5	5	15,436		16,095	
Sub-registrars (50—120)	..	3	3,420		....	
Clerks (25—60)	5	8	4,808		4,093	
Servants (16—20)	6	6	1,236		1,212	
Temporary establishment			200		....	
Total ..			25,100	26,000	21,400	20,6
A-(2) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. { Fixed ..			6,000		6,000	
{ Ordinary ..			700		800	
Total ..			6,700	7,000	6,800	6,5
A-(3) Contingencies—						
Contract contingencies			1,250		1,250	
Service postage and telegrams			744		744	
Pay of inferior servants			6		6	
Total ..			2,000	2,000	2,000	1,
TOTAL .. Voted ..			33,800	35,000	30,200	29

(a) Stores—High Commissioner for India.

DETAILED ACCOUNT No. 11-B. Registration. B-District Charges.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
B-(1) Pay of Officers—						
Sub-Registrars, Bombay (270—600)	2	2	10,260		10,432	
Leave salary			2,640		1,468	
Total ..			12,900	12,000	11,900	9,770
B-(2) Pay of Establishment—						
Sub-Registrars (30—300)	199	194	2,35,423		2,55,083	
Clerks (25—200)	174	166	97,241		1,02,554	
Servants (14—25)	102	107	19,521		18,463	
Temporary establishment			31,715		30,000	
Lump deduction for probable savings			....		—13,000	
Total ..			3,83,900	3,84,000	3,93,100	3,93,133
B-(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			7,600		8,000	
House-rent and other allowances			1,400		1,500	
Commission to Sub-Registrars			2,600		2,300	
Total ..			11,600	14,000	11,800	17,928
B-(4) Contingencies—						
Contract contingencies			7,574		7,627	
Non-contract contingencies			6,600		7,000	
Rents, rates and taxes			2,015		1,962	
Service postage and telegrams			77,000		85,000	
Customs duty on imported stores			3,800		4,000	
Pay of inferior servants			111		111	
Total ..			97,100	1,10,000	1,05,700	99,654
TOTAL .. Voted ..			5,05,500	5,20,000	5,22,500	5,20,485

12-CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A–CHARGES OF COLLECTION ..	*Charged* ..	12-A	*18,100*	*12,000*	*18,300*	*17,433*
	Voted ..		1,23,200	1,09,000	1,16,700	90,225
B–INSPECTION OF MOTOR VEHICLES ..	*Charged* ..	12-B	*3,600*	*3,000*	*3,600*	*3,487*
	Voted ..		1,08,900	1,10,000	1,03,800	98,556
C–COMPENSATION TO LOCAL BODIES, ETC. ..	*Charged* ..		*7,39,000*	*7,39,000*	*7,39,000*	*6,80,664*
D–OTHER CHARGES*	*Charged* ..		*8,15,100*	*7,40,000*	*5,33,000*	*8,97,727*
E–CHARGES IN ENGLAND	*Charged* ..	12-E	*2,200*	*3,000*	*4,400*	†
	Voted ..		9,400	5,000	....	†
F–LOSS OR GAIN BY EXCHANGE	*Charged* ..			*—15*	....	
	Voted ..			—24	....	†
Lump cut under "Allowances, Honoraria, etc." ..	*Charged* ..		....		*—200*	
	Voted ..		....		—700	
Lump cut under "Contingencies"	Voted ..		....		—1,000	
For rounding	*Charged* ..		....	*+15*	*—100*	
	Voted ..		+500	+24	+200	
TOTAL ..			18,20,000	17,21,000	15,17,000	17,88,092
	Charged ..		*15,78,000*	*14,97,000*	*12,98,000*	*15,99,311*
	Voted ..		2,42,000	2,24,000	2,19,000	1,88,781

DETAILED ACCOUNT No. 12-A.
CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.
A-Charges of Collection.

		Strength 1937-38.	Strength 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
(*a*) BOMBAY CITY.							
A-(a) (1) Pay of Officers—							
Deputy Commissioner (*650—50—1,350 + S.P. 200 + Selection grade pay Rs. 100*) ..	.. *Charged* ..	*1*	*1*	*19,800*		*17,600*	
Inspector (300—10—400) ..	.. Voted ..	1	1	4,800		4,800	
Total ..	*Charged* ..			*19,800*	*13,000*	*17,600*	*16,899*
	Voted ..			4,800	5,000	4,800	4,800
A-(a) (2) Pay of Establishment—							
Clerks (50—275)	.. ..	6	..	....		11,893	
Temporary establishment	.. ..			43,200		26,807	
Total .. Voted ..				43,200	38,000	38,700	29,068
A-(a) (3) Allowances, Honoraria, etc.—							
Travelling allowance .. fixed ..	*Charged* ..			*2,400*		*2,400*	
	Voted ..			600		600	
ordinary ..	*Charged* ..			*1,900*		*2,500*	
	Voted ..			900		1,000	
House-rent and other allowances ..	*Charged* ..			....		*1,800*	
	Voted ..			800		700	
Total ..	*Charged* ..			*4,300*	*4,000*	*6,700*	*6,345*
	Voted ..			2,300	1,000	2,300	720
Total—carried over ..	*Charged* ..			*24,100*	*17,000*	*24,300*	*23,244*
	Voted ..			50,300	44,000	45,800	34,588

*Represents "Transfers to the Provincial Road Fund" (page 356).
† Shown under "47, Miscellaneous Departments" (page 292).

DETAILED ACCOUNT No. 12-A. **CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.** A-Charges of Collection—contd.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward .. *Charged* ..	*24,100*	*17,000*	*24,300*	*23,244*
Brought forward .. Voted ..	50,300	44,000	45,800	34,588
A-(a) (4) Contingencies—				
Contract contingencies	2,425		2,500	
Non-contract contingencies	3,710		4,000	
Supplies and services	265		100	
Total .. Voted ..	6,400	19,000	6,600	16,254
A-(a) (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Add—Portion transferred from the minor head "B-Inspection of Motor Vehicles" (page 82) .. .. .. Voted ..	+2,600	+3,000	+2,600	+2,544
Deduct—Portion chargeable to the minor head "B-Inspection of Motor Vehicles" (page 82) .. .. .. *Charged* ..	*—3,600*	*—3,000*	*—3,600*	*—3,487*
Deduct—Portion chargeable to the major head "29-Police" (page 160) .. .. *Charged* ..	*—2,400*	*—2,000*	*—2,400*	*—2,324*
Total .. *Charged* ..	*—6,000*	*—5,000*	*—6,000*	*—5,811*
Total .. Voted ..	+2,600	+3,000	+2,600	+2,544
TOTAL (*a*) .. *Charged* ..	*18,100*	*12,000*	*18,300*	*17,433*
TOTAL (*a*) .. Voted ..	59,300	66,000	55,000	53,386
(*b*) PRESIDENCY PROPER.				
A-(b) (1) Pay of Establishment—Temporary establishment	41,000	36,000	41,000	30,752
A-(b) (2) Allowances, Honoraria, etc.—				
Travelling allowance .. fixed	888		876	
Travelling allowance .. ordinary	7,735		10,000	
House-rent and other allowances	7,077		7,324	
Total ..	15,700	6,000	18,200	4,060
A-(b) (3) Contingencies—Non-contract contingencies	2,300	1,000	2,500	....
A-(b) (4) Establishment charges payable to other Governments, Departments, etc.—				
Add—Amount transferred from "29, Police" (page 174) .. Voted ..	4,900	....	....	2,027
TOTAL (*b*) .. Voted ..	63,900	43,000	61,700	36,839
GRAND TOTAL .. *Charged* ..	*18,100*	*12,000*	*18,300*	*17,433*
GRAND TOTAL .. Voted ..	1,23,200	1,09,000	1,16,700	90,225

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DETAILED ACCOUNT No. 12-B. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. B-Inspection of Motor Vehicles.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
(a) BOMBAY CITY.						
B-(a) (1) Pay of Officers—						
Superintendent (500—50—800+S. P. 150)	1	1	11,400		11,400	
Inspectors (300—10—400+S. P. 100)	7	7	33,300		30,800	
Total .. Voted ..			44,700	39,000	42,200	38,029
B-(a) (2) Pay of Establishment—						
Clerks (50—275)	15	21	24,564		19,900	
Constables (30-36)	..	4	1,668		....	
Temporary establishment			4,368		2,200	
Total .. Voted ..			30,600	28,000	22,100	19,373
B-(a) (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. Fixed ..			5,700		5,400	
Travelling allowance .. .. .. Ordinary ..			1,700		2,000	
House-rent and other allowances			1,300		1,700	
Total .. Voted ..			8,700	9,000	9,100	10,059
B-(a) (4) Contingencies—						
Contract contingencies			2,430		2,500	
Non-contract contingencies			7,530		8,300	
Supplies and services			9,740		11,400	
Total .. Voted ..			19,700	25,000	22,200	24,887
B-(a) (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Portion transferred from the minor head "A-Charges of Collection" (page 81) .. *Charged* ..			*+3,600*	*+3,000*	*+3,600*	*+3,487*
Deduct—Portion chargeable to the minor head "A-Charges of collection" (page 81) .. .. Voted ..			—2,600	—3,000	—2,600	—2,544
Deduct—Portion chargeable to the major head "29-Police" (pages 160, 162 and 163) .. .. Voted ..			—2,600	—2,000	—2,600	—2,544
Deduct—Receipts retained to meet charges .. Voted ..			—9,500	—11,000	—11,600	—9,727
Total .. *Charged* ..			*+3,600*	*+3,000*	*+3,600*	*+3,487*
Total .. Voted ..			—14,700	—16,000	—16,800	—14,815
TOTAL (a) .. Carried over .. *Charged* ..			*3,600*	*3,000*	*3,600*	*3,487*
TOTAL (a) .. Carried over .. Voted ..			89,000	85,000	78,800	77,534

DETAILED ACCOUNT No. 12-B—*contd.* CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—*contd.* B-Inspection of Motor Vehicles—concld.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward { *Charged* ..	*3,600*	*3,000*	*3,600*	*3,487*
Brought forward { Voted ..	89,000	85,000	78,800	77,534
(*b*) PRESIDENCY PROPER.				
B-(b) (1) Pay of Establishment—				
Clerk 1 (25—5—55)	660	....	605	....
Temporary establishment	540	....	395	....
Total ..	1,200	1,000	1,000	963
B-(b) (2) Allowances, Honoraria, etc.	100	....	....	17
B-(b) (3) Contingencies—Non-contract contingencies	6,900	8,000	8,400	7,063
B-(b) (4) Establishment charges payable to other Governments, Departments, etc.—				
Add—Amount transferred from the major head "29-Police" (page 174)	+11,700	+16,000	+15,600	+12,979
TOTAL (*b*) .. Voted ..	19,900	25,000	25,000	21,022
GRAND TOTAL ..	1,12,500	1,13,000	1,07,400	1,02,043
Charged ..	*3,600*	*3,000*	*3,600*	*3,487*
Voted ..	1,08,900	1,10,000	1,03,800	98,556

DETAILED ACCOUNT No. 12-E. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. E-Charges in England.				
E-1 Leave and deputation salaries—High Commissioner for India .. Voted ..	9,400	4,900	....	....
E-2 Sterling overseas pay—High Commissioner for India .. .. *Charged* ..	*2,200*	*3,000*	*4,900*	....
E-3 Miscellaneous expenditure .. .. .. Voted ..	....	100	....	....
Deduct—Amount chargeable to the major head "29-Police" *Charged* ..	....	....	*—500*	....
TOTAL ..	11,600	8,000	4,400	....†
Charged ..	*2,200*	*3,000*	*4,400*	....
Voted ..	9,400	5,000	....	....

† Shown under "47, Miscellaneous Departments."

13-OTHER TAXES AND DUTIES.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
A-COLLECTION CHARGES	13-A	24,300	24,000	24,200	22,30
B-CHARGES UNDER THE ELECTRICITY ACTS	13-B	13,700	14,000	14,000	13,5
C-CHARGES IN CONNECTION WITH TOBACCO DUTIES	13-C	12,01,100	17,69,000	17,72,400	16,86,0
Lump cut under "Allowances, Honoraria, etc."		....		—300	
Lump cut under "Contingencies"		....		—800	
For rounding		—100		+500	
TOTAL .. Voted ..		12,39,000	18,07,000	18,10,000	17,22,0

DETAILED ACCOUNT No. 13-A.
OTHER TAXES AND DUTIES.
A-Collection charges.

	Strength 1937-38	Strength 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A-1—Entertainment Tax.						
A-1 (1) Pay of Officers—Supervisor (500—650)	1	1	6,900	6,000	6,600	6,2
A-1-(2) Pay of Establishment—						
Clerks (30—160)	3	5	8,380		7,160	
Servants (20)	3	3	720		720	
Temporary establishment			....		1,020	
Total ..			9,100	9,000	8,900	8,3
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,340		1,640	
House-rent and other allowances			60		60	
Total ..			1,400	2,000	1,700	1,5
A-1 (4) Contingencies—						
Contract contingencies			90		90	
Non-contract contingencies			80		80	
Cost of entertainment duty stamps			630		730	
Total ..			800	1,000	900	1
TOTAL ..			18,200	18,000	18,100	16,31
A-2—Betting Tax.						
A-2 (1) Pay of Establishment—Special pay			100	....	100	5
A-2 (2) Contingencies— Fees to be paid to Western India Turf Club for collecting betting tax ..			6,000	6,000	6,000	6,0
TOTAL ..			6,100	6,000	6,100	6,0
GRAND TOTAL .. Voted ..			24,300	24,000	24,200	22,30

DETAILED ACCOUNT No. 13-B.
OTHER TAXES AND DUTIES.
B-Charges under the Electricity Acts.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
BOMBAY CITY.				
B-(1) Pay of Establishment—Temporary establishment	2,200	2,000	2,200	1,9
B-(2) Allowances, Honoraria, etc.—Travelling allowance (fixed)	300	....	300	2
B-(3) Contingencies—Collection charges (for the whole of the province) ..	11,200	12,000	11,500	11,3
TOTAL .. Voted ..	13,700	14,000	14,000	13,5

DETAILED ACCOUNT No. 13-C. **OTHER TAXES AND DUTIES.** **C-Charges in connection with Tobacco Duties.**	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
(*a*) BOMBAY CITY.			Rs.	Rs.	Rs.	Rs.
C-(a) (1) Pay of Officers—Special pay to the superintendent (150) ..	1	1	1,800	2,000	1,500	1,800
C-(a) (2) Pay of Establishment—						
Clerks (60—160 *plus* special pay 40)	6	7	10,410		9,000	
Servants (20—43)	125	125	32,000		32,000	
Probable savings			—1,410		....	
Total ..			41,000	43,000	41,000	41,181
C-(a) (3) Allowances, Honoraria, etc.—						
Rewards			480		1,900	
House-rent and other allowances			5,090		5,350	
Travelling allowance (ordinary)			330		350	
Total ..			5,900	5,000	7,600	7,854
C-(a) (4) Contingencies—						
Non-contract contingencies			26,780		27,640	
Supplies and services			1,120		2,160	
Rewards			300		1,000	
Total ..			28,200	30,000	30,800	29,933
C-(a) (5) Grants-in-aid, Contributions, Donations, etc.—						
Grant of net proceeds from the Tobacco Duty (Town of Bombay) Amendment Act, 1932, to the Bombay Municipality			10,90,100	16,57,000	16,57,000	15,72,000
C-(a) (6) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Cost of inspector's staff from "8, Provincial Excise" (*vide* page 68) ..			+26,700		+26,700	
Deduct—Contribution from the Zenith and Golden Tobacco Companies ..			—1,300		—1,300	
Total ..			25,400	25,000	25,400	25,404
TOTAL (*a*) .. Voted ..			11,92,400	17,62,000	17,63,300	16,78,172
(*b*) PRESIDENCY PROPER.						
C-(b) (1) Pay of Establishment—Temporary establishment			7,100	6,000	7,100	6,485
C-(b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			200		174	
House-rent and other allowances			....		326	
Rewards			1,000		1,000	
Total ..			1,200	1,000	1,500	1,375
C-(b) (3) Contingencies—Rewards			400	....	500	23
TOTAL (*b*) .. Voted ..			8,700	7,000	9,100	7,883
GRAND TOTAL .. Voted ..			12,01,100	17,69,000	17,72,400	16,86,055

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Detailed Account No.	Budget Estimate, 1938–39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-3
		Rs.	Rs.	Rs.	Rs.
TOTAL, A—IRRIGATION WORKS, (1) AND (2)—*concld.*					
I—Works	....	....	....	....	4,63
I—Extensions and improvements	18-A-I	28,500	33,000	21,000	21,2
II—Maintenance and repairs	18-A-II	2,02,600	2,02,100	2,02,600	2,29,4
III—Establishment—					
A—Ordinary — *Charged*	....	*12,100**	*10,700*	*10,700*	*22,0*
A—Ordinary — Voted	....	48,400	39,900	39,900	93,2
B—Special — *Charged*	....	....	*3,000*	....	....
B—Special — Voted	18-A-IIIB	45,500	47,900	37,400	36,3
C—Pensionary charges — *Charged*	....	*1,000*	*800*	*800*	*1,7*
C—Pensionary charges — Voted	....	3,800	3,200	3,200	7,4
IV—Tools and plant	....	3,500	3,400	3,400	3,8
V—Other charges	18-A-V	17,550	250	250	22
V-A—Grants-in-aid	....	2,750	2,750	2,750	2,75
VI—Suspense		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Total		3,65,700	3,47,000	3,22,000	4,23,1
Charged		*13,100*	*14,500*	*11,500*	*23,8*
Voted		3,52,600	3,32,500	3,10,500	3,99,2
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					
(1) Works for which neither Capital nor Revenue Accounts are kept.					
I—Works		....	....	....	....
I—Extensions and improvements		....	....	....	....
II—Maintenance and repairs	18-B-II	39,000	39,000	39,000	39,34
III—Establishment—					
A—Ordinary — *Charged*		*1,900**	*1,900*	*1,900*	*2,31*
A—Ordinary — Voted		7,600	6,900	6,900	9,50
B—Special — Voted		....	....	....	....
C—Pensionary charges — *Charged*		*200*	*200*	*200*	*18*
C—Pensionary charges — Voted		600	500	500	761
IV—Tools and plant		500	600	600	531
VI—Suspense		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Rounding— *Charged*		*—200*	*+400*	*+400*	....
Rounding— Voted		—300	—500	—500	....
Total B—Navigation, etc.		49,300	49,000	49,000	52,654
Charged		*1,900*	*2,500*	*2,500*	*2,504*
Voted		47,400	46,500	46,500	50,150
TOTAL—PUBLIC WORKS		4,15,000	3,96,000	3,71,000	4,75,774
Charged		*15,000*	*17,000*	*14,000*	*26,331*
Voted		4,00,000	3,79,000	3,57,000	4,49,443

* For the purposes of Appropriation Accounts these charges will be watched under the head "50, Civil Works," *vide* footnote on page 293.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
CIVIL.					
A-Irrigation Works.					
Works for which neither Capital nor Revenue Accounts are kept.					
A-Maintenance and Repairs—					
Grants for repairs to Minor Irrigation Works in the charge of the Revenue Department—					
Northern Division		11,000	11,000	11,000	
Southern Division		320	320	320	1,51,846
Central Division		9,000	9,000	9,000	
B-Works—					
New works		12,50,000	....	....	....
Scarcity works		....	7,14,000	....	....
Works in progress		....	56,728	26,728	2,613
Repairs		3,57,850	13,185	13,185	
Establishment, pensionary and tools and plant charges debited *pro-rata*. — *Charged* ..		*76,000*	*400*	*400*	*173*
Establishment, pensionary and tools and plant charges debited *pro-rata*. — Voted ..		3,31,500	1,600	1,600	896
C-Establishment—					
Special survey establishment		276	276	276	11
Rounding — *Charged* ..		....	*—400*	*—400*	....
Rounding — Voted ..		+54	—109	—109	....
TOTAL—CIVIL ..		20,36,000	8,06,000	62,000	1,55,539
Charged ..		*76,000*	....	....	*173*
Voted ..		19,60,000	8,06,000	62,000	1,55,366
Deduct—Amounts financed from Famine Relief Fund .. — *Charged* ..		....	....	....	....
Deduct—Amounts financed from Famine Relief Fund .. — Voted ..		....	....	....	....
Net amount charged to ordinary revenue—Civil .. — *Charged* ..		*76,000*	....	....	*173*
Net amount charged to ordinary revenue—Civil .. — Voted ..		19,60,000	8,06,000	62,000	1,55,366
GRAND TOTAL, PUBLIC WORKS AND CIVIL ..		24,51,000	12,02,000	4,33,000	6,31,313
Charged ..		*91,000*	*17,000*	*14,000*	*26,504*
Voted ..		23,60,000	11,85,000	4,19,000	6,04,809

DETAILED ACCOUNT No. 18-A-I. Extensions and Improvements.	Total estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	193[illegible]
	Rs.	Rs.	Rs.	Rs.	Rs.	[illegible]
New Works.						
Additions and alterations to the two feet diameter inlet barrel in the Khari Bank—Ahmedabad Division—Northern Circle	1,850	....	1,850			
Acquisition of land for the Gam Tank at Damri—Ahmedabad Division—Northern Circle	1,535	....	1,535			
Improvements to the Timba tank at Harsol—Ahmedabad Division—Northern Circle	2,400	....	2,400			
Provision of reinforced cement brick lining to the right bank of the Muvalia tank—Kaira and Panch Mahals Division—Northern Circle	2,855	....	2,855			
Works in Progress.						
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Ahmedabad Division in the Northern Circle	......	......	3,000			
Improvements to bandharas in the Nasik Irrigation Division, Deccan Irrigation Circle	......	......	1,500			
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Dharwar Division, Southern Circle	......	......	3,700			
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Belgaum Division, Southern Circle	......	......	2,300			
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Kanara Division, Southern Circle	......	......	3,000			
Discretionary grant.						
Northern Circle	......	......	2,000			
Deccan Irrigation Circle...	......	......	2,000			
Central Circle	......	......	1,360			
Southern Circle	......	......	1,000			
Total ...	......	......	28,500	33,000	21,000	21,3[illegible]

DETAILED ACCOUNT No. 18-A-II. Maintenance and Repairs.						
Northern Circle	.....	......	67,000			
Central Circle	.....	......	7,500			
Deccan Irrigation Circle	.....	......	63,700			
Southern Circle	.....	......	64,400			
Total ..	....	....	2,02,600	2,02,100	2,02,600	2,29,[illegible]

DETAILED ACCOUNT No. 18-A-V. Works—Other Charges.						
New Works.						
Survey and preparation of plans and estimate for a pick-up weir scheme across the Malaprabha—Dharwar Division—Southern Circle	7,414	....	7,414			
Survey and preparation of plans and estimate for a pick-up weir scheme across the Ghataprabha—Dharwar Division—Southern Circle	4,756	....	4,756			
Survey of bandharas in the Bulsar Sub-division—Surat and Broach Division—Northern Circle	1,081	....	1,080			
Survey and preparation of plans and estimate for a pick-up weir scheme across the Malaprabha at Pea-cock gorge—Dharwar Division—Southern Circle	3,000	....	3,000			
Works in Progress.						
Maintaining rain and river gauges in the Central Circle ...	....	....	300			
" " " Southern Circle ...	....	....	100			
Discretionary Grant.						
Deccan Irrigation Circle	....	....	900			
Total ...	....	....	17,550	250	250	

DETAILED ACCOUNT No. 18-B-II. Maintenance and Repairs.						
Northern Circle	...	...	22,000			
Deccan Irrigation Circle	...	...	17,000			
Total			[illegible]			

DETAILED ACCOUNT No. 18-A-III-B. Establishment.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
(1) Works for which neither capital nor Revenue Accounts are kept.				
VI.—SPECIAL SURVEYS.				
Deccan Irrigation Circle.				
(b) Pay of Establishment—				
Temporary establishment ... . Voted ...	33,400		31,200	
(c) Allowances, etc.—				
Travelling allowance ... ... Voted ...	1,700		2,300	
Probable savings	....		-6,500	
Total, Deccan Irrigation Circle—Voted ...	35,100		27,000	
Total—VI-Special Surveys—Voted ...	35,100		27,000	
VII.—REVENUE ESTABLISHMENT.				
Deccan Irrigation Circle.				
(b) Pay of Establishment—				
Temporary establishment ... . Voted ...	7,500		8,400	
(c) Allowances, etc.—				
Travelling allowance ... ... Voted ...	700		700	
Total—Deccan Irrigation Circle—Voted ...	8,200		9,100	
Central Circle.				
(b) Pay of Establishment—				
Temporary establishment ... ... Voted ...	1,600		800	
(c) Allowances, etc.—				
Travelling allowance ... ... Voted ...	100		100	
Total—Central Circle—Voted ...	1,700		900	
Total—VII-Revenue Establishment—Voted ...	9,900		10,000	
(2) Miscellaneous Expenditure.				
(c) Allowances, etc.—				
Travelling allowance to members of the Deccan Irrigation Advisory Committee ... .. Voted ...	500		500	
Total—Voted ...	500		500	
Lump cut under "Allowances, Honoraria, etc."	....		-100	
Grand Total ...	45,500	50,900	37,400	36,347

18-(1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
Irrigation Works (Public Works)	....	....	....	....
Do. (Civil)	....	....	....	....
TOTAL ...	....	....	....	....
Charged ...	....	....	......	......
Voted ...	....	......	......	......

19-CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A. FINANCED FROM FAMINE RELIEF FUND ...	.....	....	....	....
B. FINANCED FROM ORDINARY REVENUES— *Charged* ..	....	....	....	*18*
B. FINANCED FROM ORDINARY REVENUES— Voted ...	1,000	1,000	1,000	257
TOTAL—Voted ...	1,000*	1,000	1,000	275

* This corresponds with the deduct entry made at page 345.

22, INTEREST ON DEBT AND OTHER OBLIGATIONS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
A-Interest on Ordinary Debt—				
(i) Rupee Debt—				
1-Interest on Permanent Loans	....	....	......	....
2-Discount on Loans	....	....	......	....
3-Floating Loans—				
Discount on Treasury Bills	*50,000*	....	*6,000*	....
Interest on other Floating Loans	....	....	... ..	....
4-Other Items—				
Interest on Expired Loans ... ... } Management of Debt .. .. } Brokerage, Commission, etc. ... ... } Miscellaneous—Advertisement charges, etc. ... ... }	....	*19,000*	......	*43,564*
5-Interest on loans taken from the Central Government—				
Consolidated Debt	*99,77,000*	*83,72,000*	*1,01,38,000*	*1,19,18,179*
Presidency Corporations	*51,25,000*	*53,20,000*	*53,35,000*	*71,10,152*
TOTAL, A-Interest on the Ordinary Debt ...	*1,51,52,000*	*1,37,11,000*	*1,54,79,000*	*1,90,71,895*
B-Interest on Unfunded Debt—				
State Provident Funds—				
Interest on General Provident Fund	*12,93,000*	*12,25,000*	*12,83,000*	....
Interest on I.C.S. Provident Fund	*81,000*	*73,000*	*86,000*	....
Interest on I.C.S. (Non-European Members) Provident Fund ...	*7,000*	*6,000*	*6,000*	....
Interest on Contributory Provident Fund	*28,000*	*28,000*	*35,000*	....
Interest on other miscellaneous Provident Funds—				
(*a*) Civil Engineers' Provident Fund	*4,000*	*7,000*	*7,000*	....
(*b*) Special Provident Fund	....	....	......	....
TOTAL, B-Interest on Unfunded Debt ...	*14,13,000*	*13,39,000*	*14,17,000*	....
C-Interest on Other Obligations—				
Other items—				
Interest on Charitable and other Funds—				
(1) Educational Funds	*13,000*	*13,000*	*13,000*	....
(2) Charitable Funds	*32,000*	*32,000*	*32,000*	....
Total, C-Interest on Other Obligations ...	*45,000*	*45,000*	*45,000*	....
D-Transfers to Other Accounts—Deduct—				
Interest transferred to Commercial Departments—" 10 Forest " ...	*—33,000*	*—33,000*	*—38,000*	*—93,641*
17-Interest on works for which capital accounts are kept ...	*—41,78,000*	*—41,64,000*	*- 42,03,000*	*—41,88,754*
Commercial undertakings	*—9,000*	*— 8,000*	*- 9,000*	*—6,133*
Interest portion of equated payments on account of commuted value of pensions	*—3,82,000*	*—3,61,000*	*- 3,66,000*	*—3,52,098*
TOTAL, D-Transfers to other Accounts—*Deduct* ...	*—46,02,000*	*—45,66,000*	*- 46,16,000*	*—46,40,626*
GRAND TOTAL—*Charged* ...	*1,20,08,000*	*1,05,29,000*	*1,23,25,000*	*1,44,31,269*

23-Appropriation for Reduction or Avoidance of Debt.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
A-Other Appropriations—				
Repayment of the consolidated debt	*16,61,000*	*32,60,000*	*15,14,000*	....
B-Transfers—Deduct—				
(i) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt	*—4,29,000*	*—6,42,000*	*—4,24,000*	....
(ii) Principal portion of equated instalment for repayment of the commuted value of pensions	*—5,80,000*	*—5,55,000*	*—6,15,000*	....
(iii) Repayment of expenditure on payments to retrenched personnel ..	*—20,000*	*—54,000*	*—54,000*	....
Total—*Charged* ..	*6,32,000*	*20,09,000*	*4,21,000*	*18,14,199*

25-GENERAL ADMINISTRATION.		Detailed Account No.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-HEADS OF PROVINCES.						
A-Salary of the Governor	.. *Charged* ..		*1,20,000*	*1,20,000*	*1,20,000*	*1,20,133*
B-Sumptuary allowance of the Governor	.. *Charged* ..		*25,000*	*25,000*	*25,000*	*25,000*
C-Staff and household of the Governor	.. *Charged* ..	25-AC	*4,32,700*	*4,52,000*	*4,67,100*	*4,28,090*
D-Secretarial Staff of the Governor ..	.. *Charged* ..	25-AD	*1,01,300*	*91,000*	*92,500*	*67,387*
E-Expenditure from contract allowance	.. *Charged* ..		*1,08,000*	*1,08,000*	*1,08,000*	*1,08,000*
F-Tour expenses	.. *Charged* ..	25-AF	*92,200*	*92,000*	*92,000*	*91,415*
G-Ministers	*Charged* ..	25-AG	*66,400*	*1,26,000*	*1,33,000*	*2,42,000*
	Voted ..		91,700	83,000	81,000	....
	Total ..		10,37,300	10,97,000	11,18,600	10,82,025
TOTAL ..	*Charged* ..		*9,45,600*	*10,14,000*	*10,37,600*	*10,82,025*
	Voted ..		91,700	83,000	81,000	....
B-LEGISLATIVE BODIES.						
H-Provincial Legislative Assembly ..	.. Voted ..	25-BH	3,15,600	2,53,000	2,65,200	1,49,308
I-Provincial Legislative Council ..	.. Voted ..	25-BI	67,800	46,000	44,700	....
J-Elections for Legislatures ..	.. Voted ..	25-BJ	5,000	28,000	3,000	4,24,435
TOTAL ..	Voted ..		3,88,400	3,27,000	3,12,900	5,73,743
C-SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENTS.						
K-Civil secretariat	*Charged* ..	25-CK	*3,08,300*	*2,98,000*	*2,95,100*	*2,73,240*
	Voted ..		12,47,100	12,58,000	13,14,100	12,75,794
L-Public Service Commission	.. *Charged* ..	25-CL	*96,200*	*85,000*	*87,400*	....
M-Director of Land Records ..	*Charged* ..	25-CM	*20,000*	*19,000*	*19,200*	*19,572*
	Voted ..		14,300	14,000	14,100	13,119
N-Local fund audit establishment ..	*Charged* ..	25-CN	....	*8,000*	*20,300*	*19,987*
	Voted ..		2,03,800	1,97,000	1,88,500	1,90,86[illegible]
TOTAL ..			18,89,700	18,79,000	19,38,700	17,92,57[illegible]
TOTAL ..	*Charged* ..		*4,24,500*	*4,10,000*	*4,22,000*	*3,12,7*[illegible]
	Voted ..		14,65,200	14,69,000	15,16,700	14,79,7[illegible]

25-GENERAL ADMINISTRATION—contd.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
D-COMMISSIONERS.						
O-COMMISSIONERS	*Charged*	25-DO	*1,48,000*	*1,46,000*	*1,47,200*	*1,35,320*
	Voted		1,52,600	1,68,000	1,59,600	1,62,701
E-DISTRICT ADMINISTRATION.						
P. Q. R.—DISTRICT ADMINISTRATION	*Charged*	25-EP QR	*1,70,300**	*4,60,000*	*5,09,600*	*5,11,885*
	Voted		36,24,900*	58,34,000	56,85,600	57,48,877
G-MISCELLANEOUS.						
S-DISCRETIONARY GRANTS BY HEADS OF PROVINCES, ETC.	Voted	25-GS	25,000	25,000	25,000	25,010
T-MISCELLANEOUS	*Charged*	25-GT	....	*1,000*	*600*	....
U-EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS	Voted	25-GU	2,46,200	....	....	....
TOTAL	*Charged*		....	*1,000*	*600*	....
	Voted		2,71,200	25,000	25,000	25,010
H-CHARGES IN ENGLAND.						
H.A.—SECRETARY OF STATE FOR INDIA	*Charged*	25-HAU	....	*36,200*	*43,400*	*31,655*
	Voted		7,390	6,500	5,100	5,059
H.B.—HIGH COMMISSIONER FOR INDIA	*Charged*	25-HBV	*2,55,440*	*2,36,100*	*1,85,600*	*3,06,525*
	Voted		1,04,200	1,16,000	1,10,400	1,21,418
TOTAL			3,67,030	3,94,800	3,44,500	4,64,657
TOTAL	*Charged*		*2,55,440*	*2,72,300*	*2,29,000*	*3,38,180*
	Voted		1,11,590	1,22,500	1,15,500	1,26,477
Lump cut under "Allowances, Honoraria, etc."	*Charged*		....	....	*—3,700*	....
	Voted		....	....	—58,100	....
Lump cut under "Contingencies"	Voted		....	....	—16,400	....
Rounding	*Charged*		*+160*	*+ 700*	*—300*	....
	Voted		+410	— 500	+200	....
GRAND TOTAL	*Charged*		*19,44,000*	*23,04,000*	*23,42,000*	*23,80,209*
	Voted		61,06,000	80,28,000	78,22,000	81,16,586
GRAND TOTAL			80,50,000*	1,03,32,000	1,01,64,000	1,04,96,795

* *Vide* transfer entries on page 118.

DETAILED ACCOUNT No. 25 A. C. GENERAL ADMINISTRATION. A-Heads of Provinces.	Strength. 1937–38.	Strength. 1938–39	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
C—Staff and Household of the Governor.						
SUMMARY.						
C-1 Military Secretary			*1,36,000*	*1,65,000*	*1,65,300*	*1,31,568*
C-2 Band Establishment			*45,000*	*36,000*	*41,700*	*34,460*
C-3 Body Guard Establishment			*77,000*	*77,000*	*76,900*	*76,613*
C-4 Medical Establishment			*25,100*	*24,000*	*33,600*	*31,329*
C-5 Furnishing of Official Residences			*49,700*	*50,000*	*49,700*	*44,536*
C-6 Maintenance of Government House and upkeep of gardens ..			*99,900*	*1,00,000*	*99,900*	*1,09,584*
TOTAL—Staff and Household of the Governor .. *Charged* ..			*4,32,700*	*4,52,000*	*4,67,100*	*4,28,090*
C—Staff and Household of the Governor.						
C-1 Military Secretary						
C-1 (1) Pay of Officers—						
Military Secretary (1,465) + marriage allowance (65)	*1*	*1*	*18,360*		*16,800*	
Aides-de-Camp	*5*	*5*	*43,640*		*46,000*	
TOTAL .. *Charged* ..			*62,000*	*61,000*	*62,800*	*60,125*
C-1 (2) Pay of Establishment—						
Superintendent (550)	*1*	*1*	*6,600*		*6,600*	
Clerks (40—400)	*10*	*19*	*21,732*		*21,340*	
Servants (18—33)	*40*	*40*	*11,968*		*10,960*	
Probable savings			*—600*			
TOTAL .. *Charged* ..			*39,700*	*39,000*	*38,900*	*37,227*
C-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance			*4,500*		*4,200*	
House-rent and other allowances			*12,300*		*12,100*	
Purchase of new motor cars			....		*30,000*	
TOTAL .. *Charged* ..			*16,800*	*48,000*	*46,300*	*16,700*
C-1 (4) Contingencies—						
Non-contract contingencies			*12,300*		*12,100*	
Other supplies and services			*4,000*		*4,000*	
TOTAL .. *Charged* ..			*16,300*	*16,000*	*16,100*	*16,316*
C-1 (5) Grants-in-aid, Contributions, etc.—						
Passage contributions .. .. *Charged* ..			*1,200*	*1,000*	*1,200*	*1,200*
TOTAL— Military Secretary, *Charged* ..			*1,36,000*	*1,65,000*	*1,65,300*	*1,31,568*

25-GENERAL ADMINISTRATION—contd.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
D-COMMISSIONERS.						
O-Commissioners	*Charged* ..	25-DO	*1,48,000*	*1,46,000*	*1,47,200*	*1,35,320*
	Voted ..		1,52,600	1,68,000	1,59,600	1,62,701
E-DISTRICT ADMINISTRATION.						
P. Q. R.—District Administration	*Charged* ..	25-EP QR	*1,70,300**	*4,60,000*	*5,09,600*	*5,11,885*
	Voted ..		36,24,900*	58,34,000	56,85,600	57,48,877
G-MISCELLANEOUS.						
S-Discretionary grants by heads of provinces, etc.	Voted ..	25-GS	25,000	25,000	25,000	25,010
T-Miscellaneous	*Charged* ..	25-GT	....	*1,000*	*600*	....
U-Expenditure from Rural Reconstruction Grants	Voted ..	25-GU	2,46,200	....	....	....
TOTAL ..	*Charged* ..		....	*1,000*	*600*	....
	Voted ..		2,71,200	25,000	25,000	25,010
H-CHARGES IN ENGLAND.						
H.A.—Secretary of State for India	*Charged* ..	25-HAU	....	*36,200*	*43,400*	*31,655*
	Voted ..		7,390	6,500	5,100	5,059
H.B.—High Commissioner for India	*Charged* ..	25-HBV	*2,55,440*	*2,36,100*	*1,85,600*	*3,06,525*
	Voted ..		1,04,200	1,16,000	1,10,400	1,21,418
TOTAL ..			3,67,030	3,94,800	3,44,500	4,64,657
TOTAL ..	*Charged* ..		*2,55,440*	*2,72,300*	*2,29,000*	*3,38,180*
	Voted ..		1,11,590	1,22,500	1,15,500	1,26,477
Lump cut under "Allowances, Honoraria, etc." ..	*Charged* ..		....	....	*—3,700*	....
	Voted ..		....	....	—58,100	....
Lump cut under "Contingencies"	.. Voted ..		....	....	—16,400	....
Rounding ..	*Charged* ..		*+160*	*+ 700*	*—300*	....
	Voted ..		+410	— 500	+200	....
GRAND TOTAL ..	*Charged* ..		*19,44,000*	*23,04,000*	*23,42,000*	*23,80,209*
	Voted ..		61,06,000	80,28,000	78,22,000	81,16,586
GRAND TOTAL ..			80,50,000*	1,03,32,000	1,01,64,000	1,04,96,795

* *Vide* transfer entries on page 118.

DETAILED ACCOUNT No. 25 A. C. GENERAL ADMINISTRATION. A-Heads of Provinces.	Strength. 1937-38.	Strength. 1938-39	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
C—Staff and Household of the Governor.						
SUMMARY.						
C-1 Military Secretary			*1,36,000*	*1,65,000*	*1,65,300*	*1,31,56[illegible]*
C-2 Band Establishment			*45,000*	*36,000*	*41,700*	*34,46[illegible]*
C-3 Body Guard Establishment			*77,000*	*77,000*	*76,900*	*76,61[illegible]*
C-4 Medical Establishment			*25,100*	*24,000*	*33,600*	*31,32[illegible]*
C-5 Furnishing of Official Residences			*49,700*	*50,000*	*49,700*	*44,53[illegible]*
C-6 Maintenance of Government House and upkeep of gardens ..			*99,900*	*1,00,000*	*99,900*	*1,09,58[illegible]*
TOTAL—Staff and Household of the Governor .. *Charged* ..			*4,32,700*	*4,52,000*	*4,67,100*	*4,28,09[illegible]*
C—Staff and Household of the Governor.						
C-1 Military Secretary						
C-1 (1) Pay of Officers—						
Military Secretary (1,465) + marriage allowance (65)	*1*	*1*	*18,360*		*16,800*	
Aides-de-Camp	*5*	*5*	*43,640*		*46,000*	
TOTAL .. *Charged* ..			*62,000*	*61,000*	*62,800*	*60,125*
C-1 (2) Pay of Establishment—						
Superintendent (550)	*1*	*1*	*6,600*		*6,600*	
Clerks (40—400)	*10*	*19*	*21,732*		*21,340*	
Servants (18—33)	*40*	*40*	*11,968*		*10,960*	
Probable savings			*—600*			
TOTAL .. *Charged* ..			*39,700*	*39,000*	*38,900*	*37,227*
C-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance			*4,500*		*4,200*	
House-rent and other allowances			*12,300*		*12,100*	
Purchase of new motor cars			....		*30,000*	
TOTAL .. *Charged* ..			*16,800*	*48,000*	*46,300*	*16,700*
C-1 (4) Contingencies—						
Non-contract contingencies			*12,300*		*12,100*	
Other supplies and services			*4,000*		*4,000*	
TOTAL .. *Charged* ..			*16,300*	*16,000*	*16,100*	*16,316*
C-1 (5) Grants-in-aid, Contributions, etc.—						
Passage contributions .. .. *Charged* ..			*1,200*	*1,000*	*1,200*	*1,200*
TOTAL— Military Secretary, *Charged* ..			*1,36,000*	*1,65,000*	*1,65,300*	*1,31,568*

DETAILED ACCOUNT No. 25 A.C. **GENERAL ADMINISTRATION.** A-Heads of Provinces—*contd.*	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-3[illegible]
C-Staff and Household of the Governor.			Rs.	Rs.	Rs.	Rs.
C-2 Band Establishment.						
C-2 (1) Pay of Establishment—						
Pay of establishment .. .. *Charged* ..	*20*	*29*	*31,254*	*25,000*	*27,400*	*20,1[illegible]*
Probable savings			*—154*		....	
Total .. *Charged* ..			*31,100*	*25,000*	*27,400*	*20,1[illegible]*
C-2 (2) Allowances, Honoraria, etc.—						
Travelling allowance			*1,400*		*1,400*	
House-rent and other allowances			*5,000*		*4,900*	
Total .. *Charged* ..			*6,400*	*4,000*	*6,300*	*4,8[illegible]*
C-2 (3) Contingencies—						
Non-contract contingencies .. .. .. *Charged* ..			*4,600*	*4,000*	*5,100*	*7,5[illegible]*
C-2 (4) Grants-in-aid, Contributions, etc.—						
Passage contributions .. .. *Charged* ..			*2,900*	*3,000*	*2,900*	*1,8[illegible]*
Total, Band Establishment—*Charged* ..			*45,000*	*36,000*	*41,700*	*34,4[illegible]*
C-Staff and Household of the Governor.						
C-3 Body Guard Establishment.						
C-3 (1) Pay of Officers—						
Commandant, Body Guard (1,405)	*1*	*1*	*16,860*		*16,860*	
Jamadar Body Guard (95—110)+Body Guard allowance at Rs.10 each	*3*	*3*	*4,240*		*4,140*	
Total .. *Charged* ..			*21,100*	*21,000*	*21,000*	*20,9[illegible]*
C-3 (2) Pay of Establishment—						
Pay of establishment (10—48) .. .. *Charged* ..	*78*	*78*	*35,300*	*35,300*	*35,300*	*34,7[illegible]*
C-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance			*4,200*		*4,200*	
House-rent and other allowances			*8,400*		*8,400*	
Total .. *Charged* ..			*12,600*	*12,700*	*12,600*	*11,65[illegible]*
C-3 (4) Contingencies—						
Non-contract contingencies			*900*		*900*	
Supplies and services			*4,200*		*4,200*	
Total .. *Charged* ..			*5,100*	*5,000*	*5,100*	*5,97[illegible]*
C-3 (5) Grants-in-aid, Contributions, etc.—						
Passage contributions			*600*		*700*	
Horse and forage fund			*2,300*		*2,200*	
Total .. *Charged* ..			*2,900*	*3,000*	*2,900*	*3,24[illegible]*
Total, Body Guard Establishment, *Charged* ..			*77,000*	*77,000*	*76,900*	*76,613*

DETAILED ACCOUNT No. 25-A.C. GENERAL ADMINISTRATION. A-Heads of Provinces—*contd.*	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-4 Medical Establishment.						
C-4 (1) Pay of Officers—						
Surgeon (750+special pay 200) .. .. *Charged* ..	*1*	*1*	*11,400*	*11,000*	*21,400*	*19,388*
C-4 (2) Pay of Establishment—						
Sub-Assistant Surgeon (60—200)	*1*	*1*	*2,148*		*2,064*	
Compounders, etc. (30—90)	*2*	*2*	*2,040*		*1,924*	
Servants—1 (26), 1 (25)	*2*	*2*	*712*		*612*	
Total .. *Charged* ..			*4,900*	*4,000*	*4,600*	*4,507*
C-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance			*400*		*400*	
House-rent and other allowances			*3,200*		*3,200*	
Total .. *Charged* ..			*3,600*	*5,000*	*3,600*	*3,108*
C-4 (4) Contingencies—						
Non-contract contingencies .. .. .. *Charged* ..			*4,600*	*4,000*	*4,000*	*4,326*
C-4 (5) Grants-in-aid, Contribution, etc. .. .. *Charged* ..			*600*	....	....	....
TOTAL, Medical Establishment .. *Charged* ..			*25,100*	*24,000*	*33,600*	*31,329*
C-STAFF AND HOUSEHOLD OF THE GOVERNOR						
C-5 Furnishing of Official residences.						
C-5 (1) Maintenance and repairs of furniture			*24,700*		*24,700*	
C-5 (2) Inauguration grants for furniture and carpets .. :			*25,000*		*25,000*	
TOTAL, Furnishing of Official residences .. *Charged*			*49,700*	*50,000*	*49,700*	*44,536*

DETAILED ACCOUNT No. 25-A. C. **GENERAL ADMINISTRATION.** A-Heads of Provinces—*contd.*	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	193
			Rs.	Rs.	Rs.	
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-6 Maintenance of Government House and upkeep of Gardens.						
C-6 (1) Pay of Officers—						
Garden Superintendent (450—600+ special pay 180) *Charged* ..	*1*	*1*	*9,400*	*10,000*	*9,400*	
C-6 (2) Contingencies—						
Non-contract contingencies .. .. *Charged* ..			*90,500*	*90,000*	*90,500*	*1,0*
TOTAL, Maintenance of Government House and upkeep of gardens .. .. *Charged* ..			*99,900*	*1,00,000*	*99,900*	*1,09*

DETAILED ACCOUNT No. 25AD. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
D-SECRETARIAL STAFF OF THE GOVERNOR.						
D-1 (1) Pay of Officers—						
Secretary (3,500) .. .. .. *Charged* ..	*1*	*1*	*42,000*		*36,000*	
Assistant Secretary (600—50—800) .. .. *Charged* ..	*1*	*1*	*7,800*		*7,200*	
Special pay to an Aide-de-Camp for assisting the Governor's Secretary (100) .. .. .. *Charged* ..			*1,200*		*1,200*	
Total .. *Charged* ..			*51,000*	*43,000*	*44,400*	*28,318*
D-1 (2) Pay of Establishment—						
Superintendent and clerks (60—500)	*8*	*8*	*28,850*		*27,870*	
Servants (15—19)	*3*	*3*	*750*		*630*	
Leave salary			*1,000*		....	
Total .. *Charged* ..			*30,600*	*29,000*	*28,500*	*24,189*
D-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance			*1,200*		*1,200*	
House-rent and other allowances			*6,100*		*6,100*	
Total .. *Charged* ..			*7,300*	*7,000*	*7,300*	*6,855*
D-1 (4) Contingencies—						
Non-contract contingencies			*12,000*		*12,000*	
Supplies and services			*400*		*300*	
Total .. *Charged* ..			*12,400*	*12,000*	*12,300*	*8,025*
TOTAL, Secretarial staff of the Governor .. *Charged* ..			*1,01,300*	*91,000*	*92,500*	*67,387*

DETAILED ACCOUNT No. 25AF. GENERAL ADMINISTRATION. A-Heads of Provinces—concld.	Strength. 1937-38	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-3[illegible]
			Rs.	Rs.	Rs.	Rs.
F-TOUR EXPENSES.						
F-(1) Other tour expenses			*64,000*		*64,000*	
F-(2) Interest, depreciation, maintenance and repair charges on account of His Excellency's saloon supplied by the Railway Department ..			*28,200*		*28,000*	
TOTAL .. Tour Expenses .. *Charged* ..			*92,200*	*92,000*	*92,000*	*91,4[illegible]*

DETAILED ACCOUNT No. 25AG. GENERAL ADMINISTRATION. A-Heads of Provinces.	Strength. 1937-38	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-3[illegible]
G-MINISTERS.						
G-(1) Pay of Officers—						
Ministers (500) .. .. .. *Charged* ..	7	7	*42,000*		*97,700*	
Parliamentary Secretaries (250) .. .. Voted ..	6	6	18,000		12,200	
Total .. { *Charged* ..			*42,000*	*1,02,000*	*97,700*	*2,32,5[illegible]*
Total .. { Voted ..			18,000	9,000	12,200	....
G-(2) Pay of Establishment—						
Personal Assistants and Typists (50—300) .. .. Voted ..	19	19	31,080		} 23,600	
Servants (19—28) .. .. Voted ..	43	43	11,920			
Total .. Voted ..			43,000	31,000	23,600	....
G-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. { *Charged* ..			*24,400*		*35,300*	
Travelling allowance { Voted ..			9,700		} 16,800	
House-rent and other allowances .. .. .. Voted ..			18,500			
Total .. { *Charged* ..			*24,400*	*24,000*	*35,300*	*9,56[illegible]*
Total .. { Voted ..			28,200	20,000	16,800	....
G-(4) Contingencies—						
Non-contract contingencies .. .. .. Voted ..			2,500		1,400	
Purchase of motor cars .. .. .. Voted ..			....		27,000	
Total .. Voted ..			2,500	23,000	28,400	....
TOTAL .. Ministers .. { *Charged* ..			*66,400*	*1,26,000*	*1,33,000*	*2,42,000*
TOTAL .. Ministers .. { Voted ..			91,700	83,000	81,000	....

DETAILED ACCOUNT No. 25 BH. GENERAL ADMINISTRATION. B-Legislative Bodies.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
H-PROVINCIAL LEGISLATIVE ASSEMBLY.							
H-(1) Pay of Officers—							
Speaker (500)	.. Voted	1	1	6,000		9,200	
Deputy Speaker (100)	.. Voted	1	1	1,200		800	
Assistant Secretary (600—800)	.. Voted	1	1	7,700		6,600	
Pay of the Members of the Legislative Assembly (75)	.. Voted	..	162	1,45,800		....	
TOTAL	.. Voted			1,60,700	59,000	16,600	36,858
H-(2) Pay of Establishment—							
Superintendent and Reporters (120—500)		9	10	41,802		44,010	
Clerks (50—190)		5	4	6,058		6,961	
Servants (19—32)		18	16	4,840		4,629	
Temporary establishment				600		600	
TOTAL	.. Voted			53,300	51,000	56,200	51,350
H-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)				74,600		1,68,300	
Do. (fixed)				1,800			
House-rent and other allowances				13,600		10,500	
TOTAL	.. Voted			90,000	1,31,000	1,78,800	46,330
H-(4) Contingencies—							
Non-contract contingencies	.. Voted			11,600	12,000	13,600	14,770
TOTAL—Provincial Legislative Assembly	.. Voted			3,15,600	2,53,000	2,65,200	1,49,308

DETAILED ACCOUNT No. 25-B.I. GENERAL ADMINISTRATION. B-Legislative Bodies.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936
				Rs.	Rs.	Rs.	R
I-PROVINCIAL LEGISLATIVE COUNCIL.							
I-(1) Pay of Officers—							
President (500)	.. Voted ..	1	1	6,000		6,200	
Deputy President (100)	.. Voted ..	1	1	1,200		800	
Pay of Members of the Legislative Council (75)	.. Voted ..	..	28	25,200		....	
Total	.. Voted ..			32,400	13,000	7,000	...
I-(2) Pay of Establishment—							
Assistant, Reporters and clerks (50—400)	..	4	4	12,800		6,900	
Servants (19—32)	..	5	5	1,500		1,200	
Total	.. Voted ..			14,300	13,000	8,100	...
I-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	..			12,900		24,550	
Do. (fixed)	..			1,800			
House-rent and other allowances	..			4,500		50	
Total	.. Voted ..			19,200	15,000	24,600	...
I-(4) Contingencies—							
Non-contract contingencies ..	.. Voted ..			1,900	5,000	5,000	
TOTAL—Provincial Legislative Council	.. Voted ..			67,800	46,000	44,700	..

DETAILED ACCOUNT No. 25-B.J. GENERAL ADMINISTRATION. B-Legislative Bodies.							
J-ELECTIONS FOR LEGISLATURES	Voted ..			5,000	28,000	3,000	4

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
		Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT.					
SUMMARY.					
K-1 Home department	*Charged* ..	*49,000*	*49,000*	*51,100*	*49,325*
	Voted ..	2,15,000	2,14,000	2,21,500	2,26,354
K-2 Political and Services department	*Charged* ..	*45,500*	*45,000*	*45,500*	*69,820*
	Voted ..	1,26,100	1,50,000	1,68,700	1,30,101
K-3 Separate department	Voted ..	54,800	62,000	57,500	79,519
K-4 Finance department	*Charged* ..	*57,000*	*61,000*	*61,600*	*62,437*
	Voted ..	2,37,400	2,55,000	2,70,100	2,22,687
K-5 Revenue department	*Charged* ..	*65,900*	*53,000*	*48,400*	*25,989*
	Voted ..	1,93,600	1,87,000	1,96,800	2,19,810
K-6 General and Educational departments	*Charged* ..	*38,100*	*36,000*	*36,600*	*36,379*
	Voted ..	1,90,800	1,82,000	1,82,400	1,81,255
K-7 Legal department	*Charged* ..	*56,400*	*58,000*	*55,500*	*34,015*
	Voted ..	1,38,500	1,29,000	1,43,200	1,26,655
K-8 Publicity Office and Translators' department ..	*Charged* ..	*2,400*	*2,000*	*2,400*	*1,120*
	Voted ..	96,400	1,00,000	96,200	1,09,235
K-9 Secretariat record office	Voted ..	33,500	19,000	18,700	19,951
Passport Branch	*Charged* ..	....	....	....	*155*
	Voted ..	2,200	1,000	200	1,227
Total	*Charged* ..	*3,14,300*	*3,04,000*	*3,01,100*	*2,79,240*
	Voted ..	12,88,300	12,99,000	13,55,300	13,16,794
Deduct—Amount recoverable from the Central Government on account of agency work done in Secretariat Departments.	*Charged* ..	*—6,000*	*—6,000*	*—6,000*	*—6,000*
	Voted ..	—41,200	—41,000	—41,200	—41,000
TOTAL ..	*Charged* ..	*3,08,300*	*2,98,000*	*2,95,100*	*2,73,240*
	Voted ..	12,47,100	12,58,000	13,14,100	12,75,794
GRAND TOTAL—Civil Secretariat ..		15,55,400	15,56,000	16,09,200	15,49,034

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.		Strength.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-3
		1937-38.	1938-39.				
				Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*							
K-1 HOME DEPARTMENT.							
K-1 (1) Pay of Officers—							
Secretary (3,000)	*Charged* ..	*1*	*1*	*36,000*		*36,000*	
Under Secretary (grade pay plus *special pay 150)* ..	*Charged* ..	*1*	*1*	*11,000*		*11,000*	
Assistant Secretaries (600—800)	Voted ..	2	2	18,160		18,000	
Leave salary	..			2,740		....	
Total ..	*Charged* ..			*47,000*	*46,000*	*47,000*	*47,*
	Voted ..			20,900	20,000	18,000	24,
K-1 (2) Pay of Establishment—							
Superintendents and Assistants (90—600)	..	32	32	1,12,923		1,19,468	
Clerks, typists, etc. (50—300)	..	32	32	51,606		55,075	
Servants (17—25)	..	17	17	4,510		4,182	
Probable savings	..			....		—2,025	
Leave salary	..			1,961		....	
Total ..	Voted ..			1,71,000	1,73,000	1,76,700	1,81,0
K-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*200*		*300*	
	Voted ..			40		1,240	
House-rent and other allowances	*Charged* ..			*1,800*		*2,100*	
	Voted ..			10,960		11,560	
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged* ..			....		*1,700*	
Total ..	*Charged* ..			*2,000*	*3,000*	*4,100*	*2,2*
	Voted ..			11,000	11,000	12,800	12,7
K-1 (4) Contingencies—							
Contract contingencies	..			3,900		4,350	
Non-contract contingencies	..			8,200		9,450	
Supplies and services	..			....		200	
Total ..	Voted ..			12,100	10,000	14,000	8,0
TOTAL, Home Department ..	*Charged* ..			*49,000*	*49,000*	*51,100*	*49,3*
	Voted ..			2,15,000	2,14,000	2,21,500	2,26,3

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.			Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
					Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*								
K-2—POLITICAL AND SERVICES DEPARTMENT.								
K-2 (a) POLITICAL AND SERVICES DEPARTMENT.								
K-2 (a) (1) Pay of Officers—								
Chief Secretary (*3,000 plus 750* special pay)	.. *Charged*	..	*1*	*1*	*45,000*		*45,000*	
Deputy Secretary (1,250) ..	.. Voted	..	1	1	15,000		13,800	
Assistant Secretary (600—800) ..	.. Voted	..	1	1	9,300		8,000	
Total ..	*Charged*	..			*45,000*	*44,500*	*45,000*	*50,154*
	Voted	..			24,300	25,000	21,800	8,093
K-2 (a) (2) Pay of Establishment—								
Superintendents and Assistants (100—600) ..	..	..	16	16	56,085		54,870	
Clerks, typists, etc. (50—300)	..	..	18	18	29,063		27,690	
Servants (17—28)	..	..	16	20	3,924		2,940	
Temporary establishment	..	..			560		4,700	
Leave salary	..	..			....		1,000	
Probable savings	..	..			—732		....	
Total ..	Voted	..			88,900	88,000	91,200	58,763
K-2 (a) (3) Allowances, Honoraria, etc.—								
Travelling allowances (ordinary)..	*Charged*	..			*500*		*500*	
	Voted	..			500		500	
House-rent and other allowances ..	*Charged*	..			....		....	
	Voted	..			5,100		5,500	
Total ..	*Charged*	..			*500*	*500*	*500*	*1,495*
	Voted	..			5,600	9,000	6,000	1,789
K-2 (a) (4) Contingencies—								
Contract contingencies	..	..			2,400		2,500	
Non-contract contingencies	..	..			4,900		12,200	
Total ..	Voted	..			7,300	13,000	14,700	5,077
TOTAL, Political and Services Department ..	*Charged*	..			*45,500*	*45,000*	*45,500*	*51,649*
	Voted	..			1,26,100	1,35,000	1,33,700	73,722
K-2 (b) Lump provision for Reforms Office ..	*Charged*	..			....	....	....	*18,171*
	Voted	..			....	15,000	61,000	56,379
Lump reduction under Political and Reforms Department	Voted	..			....	....	—26,000	....
TOTAL, Political and Services Department ..	*Charged*	..			*45,500*	*45,000*	*45,500*	*69,820*
	Voted	..			1,26,100	1,50,000	1,68,700	1,30,101

DETAILED ACCOUNT No. 25 C. K. 25-GENERAL ADMINISTRATION—contd. C-Secretariat and Headquarters Establishments—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
Passport Branch of the Political and Services Department of the Secretariat.						
(1) Pay of Officers—						
Passport Officer (special pay) (200) .. .. *Charged* ..			*2,400*	*2,400*	*2,400*	*2,5*
(2) Pay of Establishment—						
Superintendents, Assistants and clerks, etc. (50—500)	10	10	24,934		23,040	
Servants (20)	2	2	480		480	
Probable savings			—414		—520	
Total .. Voted ..			25,000	24,000	23,000	23,7
(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			....		....	1
(4) Contingencies—						
Non-contract contingencies .. .. Voted ..			900	1,000	1,000	1,2
Deduct—Contribution recoverable from the Central Government .. .. .. *Charged* ..			*—2,400*	*—2,400*	*—2,400*	*—2,4*
Voted ..			—23,700	—24,000	—23,800	—23,9
Total .. *Charged* ..			....	....	....	*1*
Total .. Voted ..			2,200	1,000	200	1,2
K-3 SEPARATE DEPARTMENT.						
K-3 (1) Pay of Establishment—						
Clerks (60—250)	2	2	4,932		5,620	
Servants, Messengers, etc. (19—35)	29	29	7,308		8,005	
Leave salary			360		175	
Total .. Voted ..			12,600	13,000	13,800	29,2
K-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			....		....	
House-rent and other allowances			500		600	
Total .. Voted ..			500	1,000	600	8,7
K-3 (3) Contingencies—						
Contract contingencies			37,700		39,000	
Non-contract contingencies			1,980		1,950	
Pay of inferior servants			2,020		2,150	
Total .. Voted ..			41,700	48,000	43,100	41,4
TOTAL, Separate Department—Voted ..			54,800	62,000	*57,500	79,5

* Includes provisions on account of personal assistants and peons of Members and Ministers for one month only.

DETAILED ACCOUNT No. 25-C-K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.		Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*							
K-4—FINANCE DEPARTMENT.							
K-4 (1) Pay of Officers—							
Secretary (3,000)	*Charged* ..	*1*	*1*	*36,000*		*36,000*	
Deputy Secretaries (1,000—2,250 +*special pay* 200 *each*)	*Charged* ..	*1*	*1*	*18,000*		*21,900*	
	Voted ..	1	1	21,819		19,100	
Assistant Secretaries (500—800)	Voted ..	2	3	20,321		17,200	
Leave salary	Voted ..			3,160		5,200	
Special officers	Voted ..	2	..	....		8,800	
Total ..	*Charged* ..			*54,000*	*58,000*	*57,900*	*57,687*
	Voted ..			45,300	51,000	50,300	38,170
K-4 (2) Pay of Establishment—							
Superintendents and Assistants (90—600) ..	..	28	28	1,03,866		1,05,895	
Clerks, typists, etc. (50—300)	..	31	31	48,618		47,673	
Servants (19—25)	..	16	16	4,432		4,032	
Temporary establishment	..			25,000		41,800	
Probable savings	..			—1,516		....	
Total ..	Voted ..			1,80,400	1,78,000	1,99,400	1,71,599
K-4 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ..	*Charged* ..			*900*		*1,400*	
	Voted ..			700		1,000	
House-rent and other allowances ..	*Charged* ..			*2,100*		*2,300*	
	Voted ..			4,300		12,100	
Total ..	*Charged* ..			*3,000*	*3,000*	*3,700*	*4,750*
	Voted ..			5,000	18,600	13,100	5,494
K-4 (4) Contingencies—							
Contract contingencies	..			1,400		1,600	
Non-contract contingencies	..			2,900		3,300	
Total ..	Voted ..			4,300	5,000	4,900	4,985
K-4 (5) Establishment and other charges payable to other Governments, Departments, etc.—							
Amount payable to Central Government for a clerk in the Accountant General's Office for the preparation of the Civil List and an Accountant for maintaining *pro-forma* accounts of the late Development Department	..			2,400	2,400	2,400	2,439
TOTAL, Finance Department ..	*Charged* ..			*57,000*	*61,000*	*61,600*	*62,437*
	Voted ..			2,37,400	2,55,000	2,70,100	2,22,687

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishment—*contd.*		Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1935-
				Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*							
K-5 REVENUE DEPARTMENT.							
K-5 (1) Pay of Officers—							
Secretary (3,000)	*Charged* ..	*1*	*1*	*36,000*		*36,000*	
Dy. Secretary (1,000—2,250 + Spl. pay 200) ..	*Charged* ..	*1*	*1*	*25,600*		*10,400*	
Assistant Secretaries (600—800)	Voted ..	2	2	16,927		16,524	
Leave salary	Voted ..			2,773		576	
Total ..	*Charged* ..			*61,600*	*50,000*	*46,400*	*24,9*
	Voted ..			19,700	19,000	17,100	45,7
K-5 (2) Pay of Establishment—							
Superintendents and Assistants (90—600)		27	27	94,581		98,443	
Clerks, typists, etc. (50—300)		40	40	65,424		63,061	
Servants (19—25)		15	15	4,304		3,804	
Leave salary				1,991		1,992	
Total ..	Voted ..			1,66,300	1,60,000	1,67,300	1,63,67
K-5 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*140*		*300*	
	Voted ..			400		962	
House-rent and other allowances	*Charged* ..			*4,160*		*1,700*	
	Voted ..			1,600		5,438	
Total ..	*Charged* ..			*4,300*	*3,000*	*2,000*	*1,32*
	Voted ..			2,000	2,000	6,400	4,44
K-5 (4) Contingencies—							
Contract contingencies				1,150		1,200	
Non-contract contingencies				4,450		4,800	
Total ..	Voted ..			5,600	6,000	6,000	5,891
TOTAL, Revenue Department ..	*Charged* ..			*65,900*	*53,000*	*48,400*	*25,98*
	Voted ..			1,93,600	1,87,000	1,96,800	2,19,81

DETAILED ACCOUNT No. 25-CK. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—*contd.*		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate 1937–38.	Budget Estimate 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*							
K-6 GENERAL AND EDUCATIONAL DEPARTMENTS.							
K-6 (1) Pay of Officers—							
Secretary (3,000)	*Charged* ..	*1*	*1*	*36,000*		*36,000*	
Under Secretary (700—850 *plus* special pay 150) ..	Voted ..	1	1	11,660		11,100	
Assistant Secretaries (600—950)	Voted ..	1	2	13,450		11,400	
Leave salary	..			5,690		....	
Total ..	*Charged* ..			*36,000*	*35,700*	*36,000*	*36,069*
	Voted ..			30,800	24,000	22,500	24,660
K-6 (2) Pay of Establishment—							
Superintendents and Assistants (90—600)	..	26	26	88,710		91,378	
Clerks, typists, etc. (50—300)	..	33	33	49,765		48,733	
Servants (20—24)	..	14	14	3,892		3,576	
Temporary establishments	..			4,300		....	
Probable savings	..			....		—2,187	
Leave salary	..			333		....	
Total ..	Voted ..			1,47,000	1,41,800	1,41,500	1,44,586
K-6 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*100*		*200*	
	Voted ..			280		676	
House-rent and other allowances	*Charged* ..			*200*		*300*	
	Voted ..			4,620		9,324	
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged* ..			*1,800*		*100*	
Total ..	*Charged* ..			*2,100*	*300*	*600*	*310*
	Voted ..			4,900	8,000	10,000	4,817
K-6 (4) Contingencies—							
Contract contingencies	..			1,400		1,550	
Non-contract contingencies	..			3,500		3,650	
Total ..	Voted ..			4,900	5,000	5,200	3,985
K-6 (5) Establishment Charges payable to and recoverable from other Governments, Departments, etc.—							
Charges payable to the Accountant General, Bombay, for maintaining accounts of Charitable Endowments	Voted ..			3,200	3,200	3,200	3,207
TOTAL, General and Educational Departments ..	*Charged* ..			*38,100*	*36,000*	*36,600*	*36,379*
	Voted ..			1,90,800	1,82,000	1,82,400	1,81,255

DETAILED ACCOUNT No. 25-C-K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—*contd.*		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*							
K-7 LEGAL DEPARTMENT.							
K-7 (1) Pay of Officers—							
Secretary and Legal Remembrancer (3,000) ..	*Charged* ..	*1*	*1*	*36,000*		*36,000*	
Assistant Legal Remembrancer and Secretary to Legislative Assembly (1,000—2,250) Spl. pay (200).	*Charged* ..	*1*	*1*	*18,900*		*18,000*	
Deputy Secretary and Secretary to Legislative Council (1,000—2,250) (special pay 200) ..	Voted ..	1	1	26,080		24,900	
Assistant Secretaries (600—950)	Voted ..	2	2	19,843		23,800	
Personal Assistant to the Remembrancer of Legal Affairs (300—650) (special pay Rs. 100) ..	Voted ..	1	1	6,777		6,600	
Total ..	*Charged* ..			*54,900*	*56,000*	*54,000*	33,[illegible]
	Voted ..			52,700	48,000	55,300	47,[illegible]
K-7 (2) Pay of Establishment—							
Superintendents and Assistants (90—600)	..	12	12	43,792		43,742	
Clerks, reservists, etc. (50—200)	..	19	19	23,839		25,107	
Servants (19—25)	..	12	12	3,324		3,017	
Leave salary	..			1,345		1,634	
Total ..	Voted ..			72,300	66,000	73,500	64,3[illegible]
K-7 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ..	*Charged* ..			*375*		*400*	
	Voted ..			580		800	
House-rent and other allowances ..	*Charged* ..			*1,125*		*1,100*	
	Voted ..			8,620		9,500	
Total ..	*Charged* ..			*1,500*	*2,000*	*1,500*	*60[illegible]*
	Voted ..			9,200	11,000	10,300	10,370
K-7 (4) Contingencies—							
Contract contingencies	..			1,100		1,100	
Non-contract contingencies	..			3,200		3,000	
TOTAL ..	Voted ..			4,300	4,000	4,100	4,757
TOTAL, Legal Department ..	*Charged* ..			*56,400*	*58,000*	*55,500*	*34,015*
	Voted ..			1,38,500	1,29,000	1,43,200	1,26,655

DETAILED ACCOUNT No. 25CK. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishment—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
K-8 PUBLICITY OFFICE AND TRANSLATORS' DEPARTMENT.						
K-8 (1) Pay of Officers—						
Director of Information (200 special pay) .. *Charged* ..	*1*	*1*	*2,400*		*2,400*	
Oriental Translator (475—600) special pay 100+pp100 .. Voted ..	1	1	9,600		9,700	
Portuguese Translator (75) .. .. .. Voted ..	1	1	900		900	
Total .. *Charged* ..			*2,400*	*2,000*	*2,400*	*1,120*
Total .. Voted ..			10,500	10,600	10,600	12,590
K-8 (2) Pay of Establishment—						
Translators and Assistant to the Oriental Translator (90—440) ..	21	21	48,909		50,906	
Superintendent, librarian, etc. (120—440)	3	3	10,145		11,280	
Clerks (60—200)	9	9	16,200		15,624	
Servants (19—30)	11	11	3,236		2,990	
Temporary establishment			1,200		....	
Leave salary			1,810		....	
Total .. Voted ..			81,500	82,400	80,800	89,742
K-8 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. {fixed .., ordinary ..} Voted ..			240		300	
House-rent and other allowances .. .. Voted ..			260		500	
Total .. Voted ..			500	1,000	800	2,801
K-8 (4) Contingencies—						
Contract contingencies			1,450		1,450	
Non-contract contingencies			2,450		2,550	
Total .. Voted ..			3,900	6,000	4,000	4,102
TOTAL, Publicity Office, etc. *Charged* ..			*2,400*	*2,000*	*2,400*	*1,120*
TOTAL, Publicity Office, etc. Voted ..			96,400	1,00,000	96,200	1,09,235

DETAILED ACCOUNT No. 25 C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936-[illegible]
K-CIVIL SECRETARIAT—*concld.*			Rs.	Rs.	Rs.	Rs.
K-9 SECRETARIAT RECORD OFFICE.						
K-9 (1) Pay of Establishment—						
Record-keeper (215—300)	1	1	2,738		3,140	
Clerks (60—190)	6	7	11,230		10,173	
Servants (19—35)	10	12	3,494		2,882	
Leave salary			1,038		1,305	
Total .. Voted ..			18,500	18,000	17,500	17,[illegible]
K-9 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. Voted ..			200	200	200	[illegible]
K-9 (3) Contingencies—						
Contract contingencies			950		950	
Non-contract contingencies			13,850		50	
Total .. Voted ..			14,800	800	1,000	1,[illegible]
TOTAL, Secretariat Record Office .. Voted ..			33,500	19,000	18,700	19,[illegible]

DETAILED ACCOUNT No. 25-C.L. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936-[illegible]
PUBLIC SERVICE COMMISSION.						
L-(1) Pay of Officers—						
Chairman (*3,000*)	*1*	*1*	*36,000*		*33,000*	
Members (*2,000*)	*2*	*2*	*48,000*		*44,000*	
Secretary (*1,000—1,500*)	*1*	*1*	*13,100*		*8,200*	
Total ..			*97,100*	*88,000*	*85,200*	
L-(2) Pay of Establishment and Assistants—						
Superintendents and Assistants (*100—375*)	*4*	*4*	*9,600*		*11,328*	
Clerks (*50—190*)	*4*	*4*	*3,962*		*4,818*	
Servants (*19-23*)	*6*	*9*	*1,916*		*1,254*	
Leave salary			*522*			
Total ..			*16,000*	*12,000*	*17,400*	
L-(3) Allowances, Honoraria, etc.—						
Travelling allowance			*1,900*		*2,645*	
House-rent and other allowances			*1,600*		*1,155*	
Total ..			*3,500*	*2,000*	*3,800*	
L-(4) Contingencies			*4,600*	*8,000*	*6,000*	
L-(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Recoveries from Sind .. .. *Charged* ..			*—25,000*	*—25,000*	*—25,000*	
TOTAL .. Public Service Commission .. *Charged* ..			*96,200*	*85,000*	*87,400*	....

DETAILED ACCOUNT No. 25-CM. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
M-DIRECTOR OF LAND RECORDS.							
DETAILS.							
M-I (1) Pay of Officers—							
Director of Land Records (1,150—1,350 + special pay 150)	*Charged* ..	*1*	*1*	*17,400*		*16,500*	
Office superintendent (275—15—350)	Voted ..	1	*1*	3,700		3,500	
Total ..	*Charged* ..			*17,400*	*17,000*	*16,500*	*15,800*
	Voted ..			3,700	4,000	3,500	3,319
M-I (2) Pay of Establishment—							
Clerks (30—140)	..	5	5	6,000		5,950	
Servants (17—30)	..	7	7	1,700		1,650	
Total ..	Voted ..			7,700	7,000	7,600	7,314
M-I (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*2,400*		*2,500*	
	Voted ..			1,000		1,000	
Do. (fixed)	*Charged* ..			*200*		*200*	
Total ..	*Charged* ..			*2,600*	*2,000*	*2,700*	*3,772*
	Voted ..			1,000	1,000	1,000	1,086
M-I (4) Contingencies—							
Contract contingencies	..			500		500	
Non-contract contingencies	..			1,400		1,500	
Total ..	Voted ..			1,900	2,000	2,000	1,400
TOTAL ..	*Charged* ..			*20,000*	*19,000*	*19,200*	*19,572*
	Voted ..			14,300	14,000	14,100	13,119

DETAILED ACCOUNT No. 25-CN.
GENERAL ADMINISTRATION.
C-Secretariat and Headquarters Establishments—concld.

N-LOCAL FUND AUDIT ESTABLISHMENT.							
N-(1) Establishment and other charges payable to other Governments, Departments, etc.—							
Cost of Local Fund Audit establishment payable to the Central Government.	*Charged* ..			....		*16,490*	*16,174*
	Voted ..			1,68,000		1,56,510	1,58,231
Leave and pension contribution for gazetted officers and establishments.	*Charged* ..			....		*3,810*	*3,813*
	Voted ..			35,800		31,990	32,634
TOTAL ..	*Charged* ..			....	*8,000*	*20,300*	*19,987*
	Voted ..			2,03,800	1,97,000	1,88,500	1,90,865

DETAILED ACCOUNT No. 25-O. GENERAL ADMINISTRATION. D-Commissioners.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
O-Commissioners.							
O-(1) Pay of Officers—							
Commissioner, Northern Division (*3,500* + 300 special pay)	*Charged* ..	*1*	*1*	*45,600*		*45,300*	
Do. Central Division (*3,500* + 300 special pay)	„ ..	*1*	*1*	*45,600*		*45,300*	
Do. Southern Division (*3,500* + 300 special pay)	„ ..	*1*	*1*	*45,600*		*45,300*	
Assistant Commissioners—	Voted ..						
Northern Division (300—650)		2	2	14,835		16,155	
Central Division (300—650)		2	2	15,730		16,743	
Southern Division (300—650)		2	2	12,840		15,847	
Head clerks and chitnises—	Voted ..						
Northern Division (200—400)		2	2	5,310		5,160	
Central Division (200—400)		2	2	4,800		6,910	
Southern Division (200—400)		2	2	5,685		5,385	
TOTAL ..	*Charged* ..			*1,36,800*	*1,36,000*	*1,35,900*	*1,22,40*[illegible]
	Voted ..			59,200	71,000	66,200	65,17[illegible]
O-(2) Pay of Establishment—							
Clerks—							
Northern Division (25—140)		17	18	19,183		19,641	
Central Division (25—200)		17	18	21,825		20,653	
Southern Division (25—140)		16	15	16,026		16,007	
Servants—							
Northern Division (17—23)		18	19	4,040		4,040	
Central Division (17—22)		16	16	3,528		3,528	
Southern Division (9—21)		18	18	3,132		3,276	
Temporary establishment (Central Division) ..				....		390	
Leave salary—							
Southern Division				866		465	
TOTAL ..	Voted ..			68,600	70,000	68,000	69,69[illegible]
O-(3) Allowances, Honoraria, etc.—							
Travelling allowance—fixed—	*Charged* ..						
Northern Division				*2,640*		*2,640*	
Central Division				*2,640*		*2,640*	
Southern Division				*2,640*		*2,640*	
Travelling allowance—ordinary—	*Charged* ..						
Northern Division				*1,720*		*1,700*	
Central Division				*360*		*420*	
Southern Division				*1,200*		*1,260*	

DETAILED ACCOUNT No. 25-DO. GENERAL ADMINISTRATION. D-Commissioners.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
O-Commissioners—concld.		Rs.	Rs.	Rs.	Rs.
O-(3) Allowances, Honoraria, etc.—contd.					
Travelling allowance—fixed—	Voted ..				
Northern Division		1,800		1,740	
Central Division		180		180	
Southern Division		180		180	
Travelling allowance—ordinary—	Voted ..				
Northern Division		2,450		3,300	
Central Division		2,800		2,600	
Southern Division		3,050		3,100	
House-rent and other allowances—	Voted ..				
Northern Division		140		....	
Central Division		....		....	
Southern Division		....		....	
TOTAL ..	*Charged* ..	*11,200*	*10,000*	*11,300*	*12,919*
	Voted ..	10,600	13,000	11,100	11,417
O-(4) Contingencies—					
Pay of inferior servants—	Voted ..				
Northern Division		168		168	
Central Division		36		36	
Southern Division				....	
Contract contingencies—	Voted				
Northern Division		1,730		1,800	
Central Division		2,470		2,550	
Southern Division		1,390		1,440	
Non-contract contingencies—	Voted ..				
Northern Division		3,584		3,506	
Central Division		2,600		2,700	
Southern Division		2,222		1,900	
TOTAL ..	Voted ..	14,200	13,800	14,100	16,170
O-(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—					
Add—Cost of the constables on telephone exchange payable to the Police Department (*vide* page 171) ..	Voted ..	....	200	200	243
TOTAL, Commissioners ..	*Charged* ..	*1,48,000*	*1,46,000*	*1,47,200*	*1,35,320*
	Voted ..	1,52,600	1,68,000	1,59,600	1,62,701
	TOTAL ..	3,00,600	3,14,000	3,06,800	2,98,021

DETAILED ACCOUNT No. 25-E.P.Q.R. **GENERAL ADMINISTRATION.** **E-District Administration.**		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-
		Rs.	Rs.	Rs.	R
District Administration.					
SUMMARY.					
P-1 General Establishment	*Charged* ..	*5,07,300*	*4,60,000*	*5,09,600*	5,11,
	Voted ..	20,44,800	21,44,000	20,24,300	20,51,
Q- Sub-division and Establishment	Voted ..	20,13,100	20,20,000	20,05,400	20,25,
R. Other Establishment	Voted ..	33,40,700	34,34,000	34,19,800	34,35,
TOTAL ..	*Charged* ..	*5,07,300*	*4,60,000*	*5,09,600*	5,11,
	Voted ..	73,98,600	75,98,000	74,49,500	75,12,
Deduct—					
Fixed amount transferred to "7-Land Revenue—Charges of Administration" on account of officers, establishment, allowances, etc. (*vide* page 55)	*Charged* ..	*—2,01,000*		....	
	Voted ..	—19,59,000		—15,35,000	
Fixed amount transferred to "7-Land Revenue—Land Records (*vide* page 61)	Voted ..	—12,46,000		....	
Fixed amount transferred to "8-Provincial Excise—District Charges—Inspection and Preventive Establishments" on account of establishment charges (*vide* page 68)		—25,500		—25,500	
Fixed amount transferred to "9-Stamps—Superintendence" on account of establishment charges (*vide* page 71)		—16,000		—16,000	
Fixed amount transferred to "27-Administration of Justice, Civil and Sessions Courts—Process Serving Establishment" on account of establishment charges of Collectors (*vide* page 139)		—25,000		—25,000	
Fixed amount transferred to "27-Administration of Justice, Criminal Courts—General Establishment" on account of officers, establishment, allowances, etc. (*vide* page 143) ..	*Charged* ..	*—1,36,000*		....	
	Voted ..	—4,70,200		—1,30,400	
Fixed amount transferred to "27-Administration of Justice, Criminal Courts—Judicial Establishment" on account of establishment charges of Collectors (*vide* page 143)		—32,000		—32,000	
TOTAL ..	*Charged* ..	*—3,37,000*	....	....	....
	Voted ..	—37,73,700	—17,64,000	—17,63,900	—17,63,9
TOTAL, District Administration ..	*Charged* ..	*1,70,300*	*4,60,000*	*5,09,600*	5,11,8
	Voted ..	36,24,900	58,34,000	56,85,600	57,48,8

DETAILED ACCOUNT No. 25-E.P. GENERAL ADMINISTRATION. E-District Administration—contd.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
P—GENERAL ESTABLISHMENTS—*contd*.							
P-1. GENERAL ESTABLISHMENT.							
P-1 (1) Pay of Officers—							
Collectors and Magistrates (1,000—2,250) ..	*Charged* ..	*13*	*11*	*2,50,600*		*3,16,647*	
	Voted ..	5	5	1,53,812		1,28,595	
Assistant Collectors and Magistrates (*450—1,350*) ..	*Charged* ..	*27*	*30*	*1,82,100*		*2,38,800*	
Deputy Collectors and Magistrates and Huzur Mamlatdars (200—1,200)	Voted ..	41	39	2,39,155		2,52,790	
Head clerks and chitnises to Collectors (200—400) ..	Voted ..	37	37	1,10,309		1,13,496	
Leave salary	Voted ..					12,019	
Probable savings	*Charged* ..			*—12,700*		*—1,35,447*	
	Voted ..			—3,276		....	
TOTAL ..	*Charged* ..			*4,20,000*	*3,79,000*	*4,20,000*	*4,24,081*
	Voted ..			5,00,000	5,67,000	5,06,900	4,82,289
P-1 (2) Pay of Establishment—							
Clerks—							
Northern Division (25—140)		180	183	1,69,604		1,67,842	
Central Division (25—150)		238	240	2,09,065		2,10,526	
Southern Division (25—140)		150	150	1,27,241		1,28,400	
Servants—							
Northern Division (15—23)		149	154	32,208		30,972	
Central Division (10—22)		172	174	33,412		32,992	
Southern Division (10—20)		116	116	21,036		21,360	
Temporary establishment—							
Northern Division				306		9,104	
Central Division				360		600	
Southern Division				..		....	
Probable savings—							
Northern Division				—1,032		—16,737	
Central Division				—18,000		—18,329	
Southern Division				....		—2,030	
TOTAL—Voted ..				5,74,200	5,90,000	5,64,700	5,69,367

DETAILED ACCOUNT No. 25-E.P. GENERAL ADMINISTRATION. E-District Administration—contd.		Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936-3
		Rs.	Rs.	Rs.	Rs.
P-GENERAL ESTABLISHMENTS—*contd.*					
P-1 General Establishments—contd.					
P-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance .. .. Fixed	*Charged*	*61,500*		*61,632*	
Travelling allowance .. .. Ordinary ..	*Charged*	*9,700*		*12,900*	
Do. .. .. Fixed ..	Voted ..	15,940		....	
Travelling allowance fixed—	Voted ..				
Northern Division	..	18,476		20,196	
Central Division	..	30,771		12,684	
Southern Division	..	18,938		20,324	
Travelling allowance ordinary—	Voted ..				
Northern Division	..	12,450		14,600	
Central Division	..	13,700		15,470	
Southern Division	..	16,600		17,000	
House-rent and other allowances—	Voted ..				
Northern Division	..	6,297		6,830	
Central Division	..	216		36	
Southern Division	..	180		360	
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged* ..	*14,500*		*22,500*	
Probable savings	*Charged* ..	....		*—9,032*	
	Voted ..	—10,468		....	
TOTAL ..	*Charged* ..	*85,700*	*80,000*	*88,000*	*86,713*
	Voted ..	1,23,100	1,35,000	1,07,500	1,26,884
P-1 (4) Contingencies—					
Service postage and telegrams—					
Northern Division	..	71,800		70,000	
Central Division	..	1,11,500		1,05,000	
Southern Division	..	80,500		80,300	
Non-contract contingencies—					
Northern Division	..	80		80	
Central Division	..	..		....	
Southern Division	..	120		220	
TOTAL ..	Voted ..	2,64,000	2,58,000	2,55,600	2,84,301

DETAILED ACCOUNT No. 25-E.P. GENERAL ADMINISTRATION. E-District Administration—contd.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
P. GENERAL ESTABLISHMENTS—contd.							
P-1 GENERAL ESTABLISHMENT—concld.							
P-1 (5) Establishment charges payable to or recoverable from other Government and Departments—							
Add—Cost of the constables on the telephone exchange payable to the Police department (*vide* page 171)	Voted ..			+581		+ 867	+824
Add—Cost of telephone installation payable to Postal Department	Voted ..			+460		+ 493	+460
Add—Special pay and allowances of the Superintendent of Mahableshwar.	*Charged* ..			*+1,600*		*+1,600*	*+1,091*
	Voted ..			....		....	+40
Deduct—Contribution recoverable from Taluqdari Settlement Officer, Local Boards, etc. ..	Voted ..			—641		—660	—654
Total ..	*Charged* ..			*+1,600*	*+1,000*	*+1,600*	*+1,091*
	Voted ..			+400	+1,000	+ 700	+670
TOTAL, P-1 General Establishments ..	*Charged* ..			*5,07,300*	*4,60,000*	*5,09,600*	*5,11,885*
	Voted ..			14,61,700	15,51,000	14,35,400	14,63,511
P-2 TREASURY ESTABLISHMENT.							
P-2 (1) Pay of Officers—							
Mamlatdars—							
Northern Division (200—400)	..	1	1	4,800		4,710	
Central Division (200—400)	..	1	1	3,700		3,690	
Southern Division (200—400)	..	1	1	4,800		4,800	
TOTAL ..	Voted ..			13,300	13,000	13,200	13,697
P-2 (2) Pay of Establishment—							
Head Accountants and clerks, etc.—							
Northern Division (25—300)	..	167	167	1,52,680		1,52,228	
Central Division (25—300)	..	258	258	2,31,135		2,34,126	
Southern Division (25—300)	..	140	137	1,28,107		1,30,827	
Servants—							
Northern Division (13—20)	..	73	76	14,724		14,004	
Central Division (10—20)	..	70	70	12,720		13,536	
Southern Division (10—17)	..	61	61	9,672		9,732	
Probable savings—							
Northern Division	..			—13,000		—8,242	
Central Division	..			—2,038		—7,654	
Southern Division	..			....		—57	
TOTAL ..	Voted ..			5,34,000	5,44,000	5,38,500	5,37,698

DETAILED ACCOUNT No. 25-E. P. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
P. GENERAL ESTABLISHMENTS—contd.						
P-2 TREASURY ESTABLISHMENT—concld.						
P-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)— Voted—						
Northern Division			1,265		1,360	
Central Division			1,800		1,740	
Southern Division			875		800	
House-rent and other allowances— Voted—						
Northern Division			3,155		3,190	
Central Division			60		60	
Southern Division			145		150	
Total .. Voted ..			7,300	7,000	7,300	8,07[illegible]
P-2 (4) Contingencies—						
Pay of inferior servants—						
Northern Division			84		84	
Central Division			....		500	
Southern Division			78		80	
Contract contingencies—						
Northern Division			1,825		1,750	
Central Division			2,910		3,000	
Southern Division			2,735		2,750	
Non-contract contingencies—						
Northern Division			7,778		8,056	
Central Division			8,330		8,640	
Southern Division			4,260		4,540	
Total .. Voted ..			28,000	28,500	29,400	28,488
P-2 (5) Establishment charges payable to or recoverable from other Governments and Departments, etc.—						
Add—Contribution payable to the Imperial Bank of India on account of pay of their chowkidar .. .. Voted ..			500	500	500	493
TOTAL, Treasury Establishment .. Voted ..			5,83,100	5,93,000	5,88,900	5,88,448
TOTAL, P. GENERAL ESTABLISHMENT .. *Charged* ..			*5,07,300*	*4,60,000*	*5,09,600*	*5,11,885*
TOTAL, P. GENERAL ESTABLISHMENT .. Voted ..			20,44,800	21,44,000	20,24,300	20,51,959

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
Q-SUB-DIVISIONAL ESTABLISHMENTS.						
Q-(1) Pay of Officers—						
Mamlatdars—						
Northern Division (200—400) ..	35	34	1,15,619		1,16,676	
Central Division (200—400) ..	62	62	1,92,093		1,91,288	
Southern Division (200—400) ..	50	50	1,71,857		1,71,431	
Probable savings (Southern Division)			—6,969		— 3,095	
Total .. Voted			4,72,600	4,75,000	4,76,300	4,80,175
Q-(2) Pay of Establishment—						
Mahalkaris, clerks, etc.—						
Northern Division (25—200) ..	278	289	2,83,737		2,79,094	
Central Division (25—200) ..	482	485	4,51,624		4,50,114	
Southern Division (25—200) ..	432	432	3,81,733		3,83,709	
Servants—						
Northern Division (11—20) ..	356	359	66,564		65,820	
Central Division (9—20) ..	589	586	1,00,992		1,01,364	
Southern Division (9—18) ..	461	461	78,032		78,960	
Temporary establishment—						
Northern Division ..			2,790		....	
Central Division ..			5,234		4,308	
Southern Division ..			4,340		3,660	
Leave salary—						
Northern Division ..			....		....	
Central Division ..			....		....	
Southern Division ..			....		....	
Probable savings—						
Northern Division ..			....		—2,469	
Central Division ..			— 10,046		—9.283	
Southern Division ..			....		—2,277	
TOTAL .. Voted			13,65,000	13,55,000	13,53,000	13,55,111
Q-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
Northern Division ..			22,640		22,500	
Central Division ..			39,108		39,132	
Southern Division ..			31,080		31,080	
Travelling allowance (ordinary)—						
Northern Division ..			20,800		21,270	
Central Division ..			28,700		30,000	
Southern Division ..			31,300		30,150	
House-rent and other allowances—						
Northern Division ..			1,289		1,400	
Central Division ..			583		568	
Southern Division ..			....		....	
TOTAL .. Voted			1,75,500	1,90,000	1,76,100	1,90,096
TOTAL, Sub-Divisional Establishments .. Voted			20,13,100	20,20,000	20,05,400	20,25,382

DETAILED ACCOUNT No. 25-E.R. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
R-1 PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.						
R-1 (1) Pay of Establishment—						
Talatis—						
Northern Division (20—40)	1,056	1,056	4,47,173		4,55,039	
Central Division („)	1,823	1,823	7,52,754		7,64,520	
Southern Division („)	647	647	2,82,091		2,83,792	
Servants—						
Southern Division—10 (14), 98 (12)	108	108	6,920		6,920	
Leave salary—Central Division..			4,000		....	
Probable savings—						
Northern Division			— 4,038		....	
Central Division			....		— 3,880	
Southern Division			....		— 6,391	
Total .. Voted ..			14,88,900	15,00,000	15,00,000	15,02,3[illegible]
R-1 (2) Allowances, Honoraria, etc.—						
Allowances to village accountants—						
Northern Division			120		220	
Central Division			73,720		74,800	
Southern Division			2,17,750		2,27,000	
Allowances to village servants useful to Government—						
Northern Division			1,14,460		1,18,500	
Central Division			30,070		30,000	
Southern Division			1,35,120		1,38,000	
Allowances to Heads of village police and watchmen—						
Northern Division			1,21,730		1,25,550	
Central Division			1,97,380		2,03,200	
Southern Division			2,01,550		2,07,100	
Travelling allowance (fixed)—						
Northern Division			36		36	
Central Division			36		36	
Travelling allowance (ordinary)—						
Northern Division			4,220		3,600	
Central Division			3,200		3,000	
Southern Division			2,900		2,550	
House-rent and other allowances—						
Northern Division			1,208		1,308	
Central Division			....		....	
Total .. Voted ..			11,03,500	11,53,000	11,34,900	11,55,431

DETAILED ACCOUNT No. 25-E.R. GENERAL ADMINISTRATION. E-District Administration—concld.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
	Rs.	Rs.	Rs.	Rs.
R-OTHER ESTABLISHMENTS—concld.				
R-1 (3) Contingencies—				
Fixed contingencies to talatis—				
Northern Division	21,072		21,734	
Central Division	32,258		33,280	
Southern Division	11,610		11,970	
Other non-contract contingencies—				
Northern Division	....		25	
Central Division	5,880		6,000	
Southern Division	18,680		19,291	
TOTAL .. Voted ..	89,500	90,000	92,300	92,209
TOTAL, Pay and Allowances to District and Village Officers .. Voted ..	26,81,900	27,43,000	27,27,200	27,49,845
R-2 PARGANA AND VILLAGE WATANDARS AND VILLAGE EXPENSES.				
R-2 (1) Allowances, Honoraria, etc.—				
Village executive officers—				
Northern Division	1,19,310		1,26,600	
Central Division	2,58,020		2,66,000	
Southern Division	90,210		95,975	
Remuneration for the collection of land revenue—				
Northern Division	2,400		3,400	
Central Division	20,370		27,600	
Southern Division	45,590		47,000	
Rewards—				
Northern Division	200		200	
Central Division	150		150	
Southern Division	50		75	
TOTAL .. Voted ..	5,36,300	5,65,000	5,67,000	5,58,978
R-2 (2) Contingencies—				
Village executive officers—				
Northern Division	35,890		36,700	
Central Division	59,550		61,400	
Southern Division	25,700		26,300	
Non-contract contingencies—				
Northern Division	400		200	
Central Division	....		....	
Southern Division	960		1,000	
TOTAL .. Voted ..	1,22,500	1,26,000	1,25,600	1,26,613
TOTAL, Pargana and village watandars and village expenses .. Voted ..	6,58,800	6,91,000	6,92,600	6,85,591
TOTAL, OTHER ESTABLISHMENTS .. Voted ..	33,40,700	34,34,000	34,19,800	34,35,436

DETAILED ACCOUNT No. 25-G-S. GENERAL ADMINISTRATION. G-Miscellaneous.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-3[illegible]
	Rs.	Rs.	Rs.	Rs.
S-DISCRETIONARY GRANTS BY HEADS OF PROVINCES.				
S-(1) Contingencies—				
Discretionary grants of the Governor	25,000		25,000	
TOTAL, Discretionary grants by Heads of Provinces .. Voted ..	25,000	25,000	25,000	25,0[illegible]

DETAILED ACCOUNT No. 25-G-T. GENERAL ADMINISTRATION. G-Miscellaneous.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-3[illegible]
T-MISCELLANEOUS.				
T-(1) Allowances, Honoraria, etc.—				
Passages to England for candidates of the I.C.S.	....		*600*	
TOTAL, Miscellaneous .. *Charged* ..	....	*1,000*	*600*	....

DETAILED ACCOUNT No. 25-G-U. GENERAL ADMINISTRATION. G-Miscellaneous.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-3[illegible]
U-EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS.				
U-(1) Charges in connection with the Village Uplift (Financed from Provincial Revenues)—				
Lump provision at the disposal of the Commissioners of Divisions .. Voted ..	56,000			
U-(2) Charges in connection with the economic development and improvement of rural areas (Financed from the Government of India grants)—				
Lump provision at the disposal of the Commissioners of Divisions .. Voted ..	1,90,200			
TOTAL .. Voted ..	2,46,200	....	....	....

DETAILED ACCOUNT No. 25-H.A.U. GENERAL ADMINISTRATION. H-Charges in England.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
H.A-Secretary of State for India.					
H.A.U-(a) (1) Leave salaries and deputation pay	*Charged* ..	....	*8,400*	*16,400*	*31,787*
H.A.U-(a) (2) University subventions	Voted ..	9,240	8,200	6,400	5,120
Deduct—1/5th portion recoverable from Sind Government ..	..	—1,850	—1,640	—1,300	
	Net Voted ..	7,390	6,560	5,100	5,120
H.A.U-(a) (3) Equipment and travelling allowance of the Governor.	*Charged* ..	....	*26,667*	*27,000*	
H.A.U-(a) (4) Cost of passages	*Charged* ..	....	*1,320*	....	....
H.A.U-(b) Loss or gain by exchange	*Charged* ..	....	*—187*	....	*—132*
	Voted ..	....	—60	....	—61
TOTAL, H.A-Secretary of State for India ..	*Charged* ..	....	*36,200*	*43,400*	*31,655*
	Voted ..	7,390	6,500	5,100	5,059

DETAILED ACCOUNT No. 25-H.B-V. GENERAL ADMINISTRATION. H-Charges in England.					
H.B-High Commissioner for India.					
H.B.V-(a) (1) Leave salaries and deputation pay	*Charged* ..	*1,56,040*	*1,45,240*	*1,02,200*	*2,19,953*
	Voted ..	7,800	20,840	22,000	20,258
H.B.V-(a) (2) Sterling overseas pay	*Charged* ..	*62,000*	*57,360*	*61,400*	*61,611*
H.B.V-(a) (3) Stores for India	Voted ..	360	320	200	157
H.B.V-(a) (4) Allowances for selected candidates for I.C.S. ..	*Charged* ..	**37,400*	*34,760*	*22,000*	*26,461*
H.B.V-(b) Share of the cost of High Commissioner's establishment.	Voted ..	96,040	95,360	88,200	1,01,760
H.B.V-(c) Loss or gain by exchange	*Charged* ..	....	*—1,260*	....	*—1,500*
	Voted ..	....	—520	....	—757
TOTAL, H.B-High Commissioner for India ..	*Charged* ..	*2,55,440*	*2,36,100*	*1,85,600*	*3,06,525*
	Voted ..	1,04,200	1,16,000	1,10,400	1,21,418

* After deducting 3 per cent. cut.

27-ADMINISTRATION OF JUSTICE.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A. High court	*Charged*	27-A	*14,93,400*	*15,13,000*	*15,32,400*	*14,64,774*
B. Law officers	*Charged*		*36,000*	*35,000*	*28,800*	*28,800*
	Voted	27-B	2,79,800	2,99,000	2,87,500	2,90,816
C. Administrator general and official trustee	Voted	27-C	52,000	51,000	50,600	1,09,317
D. Coroner's court	Voted	27-D	12,200	12,000	12,500	13,033
E. Presidency magistrates' courts	Voted	27-E	2,75,000	2,77,000	2,60,000	2,70,047
F. Civil and sessions courts	*Charged*		*1,94,500*	*1,81,000*	*2,47,000*	*1,84,969*
	Voted	27-F	29,29,800	29,54,000	28,83,600	29,69,972
G. Courts of small causes	Voted	27-G	3,94,800	3,99,000	3,85,200	3,97,714
H. Criminal courts	*Charged*		*1,36,000**	....	....	....
	Voted	27-H	7,02,000*	3,80,000	3,75,700	3,71,552
I. Pleadership and mukhteareship examination charges	*Charged*		*4,000*	*4,000*	*4,000*	*4,326*
J. Charges in England	*Charged*		*1,74,800*	*1,47,640*	*1,55,200*	*85,171*
	Voted	27-J	32,700	17,933	36,800	28,931
K. Loss or gain by exchange	*Charged*		....	*—750*	....	*—450*
	Voted		....	—91	....	—148
Lump cut under "Allowances, Honoraria, etc."	*Charged*		....	....	*—800*	....
	Voted		....	....	—5,600	....
Lump cut under "Contingencies"	*Charged*		....	....	*—2,000*	....
	Voted		....	....	—10,100	....
For rounding	*Charged*		*+300*	*+110*	*+400*	....
	Voted		—300	+158	+200	....
TOTAL			67,17,000*	*62,70,000*	62,42,000	62,18,824
	Charged		*20,39,000*	*18,80,000*	*19,65,000*	*17,67,590*
	Voted		46,78,000	43,90,000	42,77,000	44,51,234

ADMINISTRATION OF JUSTICE.
A-High Court.

SUMMARY.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A-1 Judges	*5,66,900*	*5,99,000*	*6,09,500*	*5,50,092*
A-2. Original side :—				
(a) Prothonotary and Senior Master	*2,44,700*	*2,36,000*	*2,36,200*	*2,32,239*
(b) Translators	*86,900*	*88,000*	*88,400*	*87,459*
A-3. Appellate side :—				
(a) Registrar	*1,78,100*	*1,79,000*	*1,88,600*	*1,87,328*
(b) Reporter	*14,500*	*15,000*	*14,600*	*14,543*
(c) Translators	*42,400*	*42,000*	*40,100*	*40,816*
A-4. Commissioner for taking accounts	*31,100*	*31,000*	*29,900*	*30,356*
A-5. Taxing Master	*28,900*	*29,000*	*28,600*	*26,866*
A-6. Insolvency Registrar	*26,200*	*26,000*	*26,600*	*27,955*
A-7. Clerk of the crown	*14,800*	*15,000*	*14,900*	*14,836*
A-8. Sheriff	*33,600*	*31,000*	*34,200*	*32,874*
A-9. Court receiver and Liquidator	*1,11,700*	*1,08,000*	*1,07,400*	*1,06,915*
A-10. Official assignee	*1,13,600*	*1,14,000*	*1,13,400*	*1,12,495*
TOTAL .. *Charged*	*14,93,400*	*15,13,000*	*15,32,400*	*14,64,774*

* *Vide* Transfer entry on page 143.

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1 JUDGES.						
A-1 (1) **Pay of Officers—**						
Chief Justice and puisne judges (4,000—5,000)	10	*10*	*4,92,000*		*4,92,000*	
Temporary judges (4,000)	3	*3*	*1,12,000*		*1,44,000*	
Assistant judges under training			*3,000*		*4,500*	
Lump deduction for probable savings			*—42,000*		*—37,000*	
Total ..			*5,65,000*	*5,90,000*	*6,03,500*	*5,44,462*
A-1 (2) **Allowances, Honoraria, etc.—**						
Travelling allowance			*1,500*		*2,000*	
Cost of passages granted under the Superior Civil Services Rules, 1924.			....		*3,400*	
Compensatory allowance to assistant judges under training ..			*400*		*600*	
Total ..			*1,900*	*9,000*	*6,000*	*5,630*
Total .. *Charged* ..			*5,66,900*	*5,99,000*	*6,09,500*	*5,50,092*
A-2 ORIGINAL SIDE.						
(a) **Prothonotary and Senior Master.**						
A-2 (a) (1) **Pay of Officers—**						
Prothonotary and Senior Master and other officers (275—2,000) ..	10	*10*	*75,800*	*74,000*	*75,000*	*74,238*
A-2 (a) (2) **Pay of Establishment—**						
Superior establishment (50—400)	53	*63*	*1,07,087*		*96,982*	
Inferior establishment (20—28)	48	*48*	*14,081*		*12,960*	
Temporary establishment			*6,232*		*7,158*	
Tour of inspection			*9,000*		....	
Total ..			*1,36,400*	*1,30,000*	*1,17,100*	*1,16,414*
A-2 (a) (3) **Allowances, Honoraria, etc.—**						
House-rent and other allowances			*1,700*	*2,000*	*1,600*	*1,584*
A-2 (a) (4) **Contingencies—**						
Contract contingencies			*3,700*		*4,000*	
Non-contract contingencies			*14,100*		*25,200*	
Pay of inferior servants			800		*1,100*	
Total ..			*18,600*	*18,000*	*30,300*	*27,778*
A-2 (a) (5) **Establishment Charges payable to other Governments, etc.—**						
Cost of Accountant General's establishment doing work for the High Court			*12,200*	*12,000*	*12,200*	*12,225*
TOTAL .. *Charged* ..			*2,44,700*	*2,36,000*	*2,36,200*	*2,32,239*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A-2 ORIGINAL SIDE—contd.			Rs.	Rs.	Rs.	Rs.
(b) Translators.						
A-2 (b) (1) Pay of Establishment—						
Superior establishment (60—775)	37	*37*	*84,873*		*86,536*	
Inferior establishment (20—24)	6	*6*	*1,627*		*1,464*	
Total			*86,500*	*87,000*	*88,000*	*87,001*
A-2 (b) (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			*100*	*1,000*	*100*	*96*
A-2 (b) (3) Contingencies—						
Contract contingencies			*245*		*245*	
Non-contract contingencies			*55*		*55*	
Total			*300*		*300*	*362*
TOTAL .. *Charged*			*86,900*	*88,000*	*88,400*	*87,459*
A-3 APPELLATE SIDE.						
(a) Registrars.						
A-3 (a) (1) Pay of Officers—						
Registrar (1,000—2,150)	1	*1*	*19,200*		*26,200*	
Deputy and Assistant Registrars (550—800)	2	*2*	*16,800*		*15,800*	
Leave salary			*700*		*2,100*	
Total			*36,700*	*37,000*	*44,100*	*42,785*
A-3 (a) (2) Pay of Establishment—						
Superior establishment (30—400)	57	*57*	*1,10,573*		*1,10,845*	
Inferior establishment (20—25)	41	*41*	*12,069*		*11,076*	
Temporary establishment			*3,906*		*5,879*	
Leave salary			*2,452*		*2,000*	
Total			*1,29,000*	*1,27,000*	*1,29,800*	*1,27,210*
A-3 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance			*100*		*220*	
House-rent and other allowances			*1,000*		*3,000*	
Cost of passages granted under the Superior Civil Services Rules, 1924			....		*1,680*	
Total			*1,100*	*3,000*	*4,900*	*2,276*
A-3 (a) (4) Contingencies—						
Contract contingencies			*4,600*		*4,800*	
Non-contract contingencies			*6,700*		*4,975*	
Other supplies and services			....		*25*	
Total			*11,300*	*12,000*	*9,800*	*15,057*
TOTAL .. *Charged*			*1,78,100*	*1,79,000*	*1,88,600*	*1,87,328*
(b) REPORTER.						
A-3 (b) (1) Pay of Officers—						
Reporter (1,000)	*1*	*1*	*12,000*	*12,000*	*12,000*	*12,000*
A-3 (b) (2) Pay of Establishment—						
Superior establishment (100—200)	*1*	*1*	*2,400*	*3,000*	*2,400*	*2,400*
A-3 (b) (3) Contingencies—						
Contract contingencies			*100*		*150*	
Non-contract contingencies			....		*50*	
Total			*100*	....	*200*	*143*
TOTAL .. *Charged*			*14,500*	*15,000*	*14,600*	*14,543*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-3 APPELLATE SIDE—contd.						
(c) TRANSLATORS.						
A-3 (c) (1) Pay of Establishment—						
Superior establishment (60—300)	19	*19*	*43,036*		*41,483*	
Inferior establishment (20)	1	*1*	*264*		*240*	
Lump deduction for probable savings			*—1,000*		*—1,723*	
Total ..			*42,300*	*42,000*	*40,000*	*40,768*
A-3 (c) (2) Allowances, Honoraria, etc.— House-rent and other allowances			*100*		*100*	*48*
TOTAL .. *Charged* ..			*42,400*	*42,000*	*40,100*	*40,816*
A-4 COMMISSIONER FOR TAKING ACCOUNTS.						
A-4 (1) Pay of Officers— Master and Registrar in Equity (1,600)	1	*1*	*19,200*	*19,000*	*18,000*	*18,400*
A-4 (2) Pay of Establishment—						
Superior establishment (60—300)	6	*6*	*10,576*		*10,288*	
Inferior establishment (20—24)	3	*3*	*845*		*812*	
Lump deduction for probable savings			*—321*		*....*	
Total ..			*11,100*	*11,000*	*11,100*	*10,865*
A-4 (3) Allowances, Honoraria, etc.— House-rent and other allowances			*100*	*....*	*100*	*48*
A-4 (4) Contingencies—						
Contract contingencies			*340*		*340*	
Non-contract contingencies			*360*		*360*	
Total ..			*700*	*1,000*	*700*	*1,043*
TOTAL .. *Charged* ..			*31,100*	*31,000*	*29,900*	*30,356*
A-5-TAXING MASTER.						
A-5 (1) Pay of Officers—						
Taxing Master (750—25—875)	1	*1*	*10,500*		*10,500*	
Assistant Taxing Master (600—15—675)	1	*1*	*7,400*		*7,400*	
Total ..			*17,900*	*18,000*	*17,900*	*16,400*
A-5 (2) Pay of Establishment—						
Superior establishment (60—200)	7	*7*	*9,976*		*9,720*	
Inferior establishment (20) each	2	*2*	*524*		*480*	
Total ..			*10,500*	*11,000*	*10,200*	*9,978*
A-5 (3) Allowances, Honoraria, etc.— House-rent and other allowances			*100*	*....*	*100*	*48*
A-5 (4) Contingencies—						
Contract contingencies			*85*		*85*	
Non-contract contingencies			*315*		*315*	
Total ..			*400*	*....*	*400*	*440*
TOTAL .. *Charged* ..			*28,900*	*29,000*	*28,600*	*26,866*

DETAILED ACCOUNT No. 27-A. **ADMINISTRATION OF JUSTICE.** A-High Court—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A-6 INSOLVENCY REGISTRAR.			Rs.	Rs.	Rs.	Rs.
A-6 (1) Pay of Officers—						
Insolvency Registrar (725—25—850)	1	*1*	*10,200*	*10,000*	*10,000*	*11,665*
A-6 (2) Pay of Establishment—						
Superior establishment (60—250)	8	*8*	*12,954*		*13,380*	
Inferior establishment (20—24)	4	*4*	*1,108*		*1,020*	
Lump deduction for probable savings			*—262*		....	
Total ..			*13,800*	*14,000*	*14,400*	*14,191*
A-6 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			*100*	....	*100*	*48*
A-6 (4) Contingencies—						
Contract contingencies			*45*		*45*	
Non-contract contingencies			*2,055*		*2,055*	
Total ..			*2,100*	*2,000*	*2,100*	*2,051*
TOTAL .. *Charged* ..			*26,200*	*26,000*	*26,600*	*27,955*
A-7 CLERK OF THE CROWN.						
A-7 (1) Pay of Officers—						
Clerk of the Crown (500)	1	*1*	*6,000*	*7,000*	*6,000*	*6,000*
A-7 (2) Pay of Establishment—						
Superior establishment (75—300)	3	*3*	*5,364*		*4,908*	
Inferior establishment (20—21)	2	*2*	*536*		*492*	
Total ..			*5,900*	*5,000*	*5,400*	*5,644*
A-7 (3) Allowances, Honoraria, etc.—						
House rent and other allowance			*100*	....	....	....
A-7 (4) Contingencies—						
Contract contingencies			*75*		*100*	
Non-contract contingencies			*325*		*400*	
Other supplies and services			*2,400*		*3,000*	
Total ..			*2,800*	*3,000*	*3,500*	*3,192*
TOTAL .. *Charged* ..			*14,800*	*15,000*	*14,900*	*14,836*
A-8 SHERIFF.						
A-8 (1) Pay of Establishment—						
Superior establishment (60—750)	10	*10*	*24,605*		*24,080*	
Inferior establishment (20—25)	10	*10*	*2,795*		*2,520*	
Total ..			*27,400*	*27,000*	*26,600*	*26,857*
A-8 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			*200*	....	*200*	*240*
A-8 (3) Contingencies—						
Contract contingencies			*1,750*		*2,300*	
Non-contract contingencies			*100*		*30*	
Other supplies and services			*4,150*		*5,070*	
Total ..			*6,000*	*4,000*	*7,400*	*5,777*
TOTAL .. *Charged* ..			*33,600*	*31,000*	*34,200*	*32,874*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A-9 COURT RECEIVER AND LIQUIDATOR.						
A-9 (1) Pay of Officers—						
Court Receiver and Liquidator (2,000—50—2,250)	*1*	*1*	*25,958*		*25,358*	
Other officers (250—875)	*3*	*3*	*17,942*		*17,242*	
Total ..			*43,900*	*42,000*	*42,600*	*41,351*
A-9 (2) Pay of Establishment—						
Superior establishment (50—400)	*34*	*34*	*51,492*		*50,106*	
Inferior establishment (20—26)	*9*	*9*	*2,508*		*2,256*	
Lump deduction for probable savings			*—2,000*		*— 2,362*	
Total ..			*52,000*	*52,000*	*50,000*	*50,750*
A-9 (3) Allowances, Honoraria, etc.—						
House-rent and other Allowances			*100*	....	*100*	*123*
A-9 (4) Contingencies—						
Contract contingencies			*1,300*		*1,500*	
Non-contract contingencies			*14,400*		*13,200*	
Total ..			*15,700*	*14,000*	*14,700*	*14,691*
TOTAL .. *Charged* ..			*1,11,700*	*1,08,000*	*1,07,400*	*1,06,915*
A-10 OFFICIAL ASSIGNEE.						
A-10 (1) Pay of Officers—						
Official Assignee (2,000—50—2,250)	*1*	*1*	*25,350*		*24,750*	
Other officers (250—875)	*3*	*3*	*21,050*		*20,950*	
Total ..			*46,400*	*46,000*	*45,700*	*45,954*
A-10 (2) Pay of Establishment—						
Superior establishment (50—375)	*33*	*33*	*58,136*		*56,474*	
Inferior establishment (20—26)	*17*	*17*	*4,664*		*4,026*	
Lump deduction for probable savings			*—2,500*		....	
Total ..			*60,300*	*61,000*	*60,500*	*59,211*
A-10 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			*700*	*1,000*	*700*	*672*
A-10 (4) Contingencies—						
Contract contingencies			*600*		*700*	
Non-contract contingencies			*5,600*		*5,800*	
Total ..			*6,200*	*6,000*	*6,500*	*6,658*
TOTAL .. *Charged* ..			*1,13,600*	*1,14,000*	*1,13,400*	*1,12,495*

DETAILED ACCOUNT No. 27-B. ADMINISTRATION OF JUSTICE. B-Law Officers—		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
B-1 Presidency Law Officers	Charged			*36,000*	*35,000*	*28,800*	*28,800*
	Voted			81,600	82,000	82,600	85,259
B-2 High Court Pleader	Voted			51,300	53,000	53,900	49,481
B-3 Mofussil Establishment	Voted			1,46,900	1,64,000	1,51,000	1,56,076
	TOTAL			3,15,800	3,34,000	3,16,300	3,19,616
	Charged			*36,000*	*35,000*	*28,800*	*28,800*
	Voted			2,79,800	2,99,000	2,87,500	2,90,816
DETAILS.							
B-1 PRESIDENCY LAW OFFICERS.							
B-1 (1) Pay of Officers—							
Advocate General (2,600)	Charged	1	1	*31,200*		*24,000*	
Government Solicitor (3,000)	Voted	1	1	36,000		36,000	
Total	Charged			*31,200*	*30,000*	*24,000*	*24,000*
	Voted			36,000	36,000	36,000	36,000
B-1 (2) Allowances, Honoraria, etc.—							
Allowance to Advocate General for establishment and other charges	Charged			*4,800*		*4,800*	
Allowance to Government Solicitor for establishment and other charges	Voted			12,000		12,000	
Fees under the Wakf Act	Voted			100		100	
Total	Charged			*4,800*	*5,000*	*4,800*	*4,800*
	Voted			12,100	12,000	12,100	12,000
B-1 (3) Contingencies—							
Contract contingencies				(*a*)410		410	
Non-contract contingencies				110		90	
Other supplies and services				32,980		34,000	
Total	Voted			33,500	34,000	34,500	37,259
	TOTAL			1,17,600	1,18,000	1,11,400	1,14,059
	Charged			*36,000*	*35,000*	*28,800*	*28,800*
	Voted			81,600	82,000	82,600	85,259

(*a*)	Rs.
Advocate General	110
Solicitor to Government	300
	410

DETAILED ACCOUNT No. 27-B. ADMINISTRATION OF JUSTICE. B-Law Officers—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
B-2 HIGH COURT PLEADER (*a*)						
B-2 (1) Pay of Officers—						
Government Pleader (500)	1	1	6,000	6,000	6,000	6,000
B-2 (2) Pay of Establishment—						
Superior establishment (50—200)	7	7	9,190		8,970	
Inferior establishment (20—22)	3	3	810		730	
Total ..			10,000	10,000	9,700	9,530
B-2 (3) Allowances, Honoraria, etc.—						
Fees in Government civil and criminal cases			27,152		29,000	
House-rent and other allowances			48		100	
Total ..			27,200	28,000	29,100	24,550
B-2 (4) Contingencies—						
Contract contingencies			160		160	
Non-contract contingencies			230		225	
Other supplies and services			(*b*) 7,710		8,715	
Total ..			8,100	9,000	9,100	9,401
TOTAL .. Voted ..			51,300	53,000	53,900	49,481
B-3 MOFUSSIL ESTABLISHMENT. (*c*)						
B-3 (1) Pay of Officers—						
Government Pleaders (100—200)	19	19	26,700	27,000	26,700	26,610
B-3 (2) Pay of Establishment— (*d*)						
Superior establishment (30—80)	28	28	20,584		21,613	
Inferior establishment (18) each	3	1	216		600	
Probable savings			....		—2,213	
Total ..			20,800	22,000	20,000	21,855
B-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			100		100	
House-rent and other allowances			160		200	
Fees in Government civil and criminal cases			90,840		1,03,000	
Probable savings			....		—10,000	
Total ..			91,100	1,06,000	93,300	1,00,674
B-3 (4) Contingencies—						
Other supplies and services			22,300	23,000	25,000	20,937
B-3 (5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution on account of work done by Provincial Law Officers on behalf of the Central Government			— 14,000	— 14,000	—14,000	— 14,000
TOTAL .. Voted ..			1,46,900	1,64,000	1,51,000	1,56,076

(*a*) Expenditure controlled by the Remembrancer of Legal Affairs.
(*b*) Includes the following provisions :—

Fees to pleaders in murder cases—

	Rs.
(1) Clerk of the Crown	2,890
(2) Registrar, Appellate Side	2,150
(3) Government Pleader	2,620
Allowance to special interpreter—	
(4) Clerk of the Crown	50
	7,710

(*c*) Expenditure except the provision under "Pay of Establishment" is controlled by the Remembrancer of Legal Affairs.
(*d*) The expenditure is controlled by the Home Department.

DETAILED ACCOUNT No. 27C.
ADMINISTRATION OF JUSTICE.
C-Administrator General and Official Trustee.

	Strength 1937–38.	Strength 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38	1936–37
			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers—						
Administrator General and Official Trustee (1,750—2,250) ..	1	1	24,000	23,000	22,800	21,600
C-(2) Pay of Establishment—						
Superior establishment (60—350)	9	9	15,623		15,690	
Inferior establishment (20—25)	6	7	1,977		1,510	
Leave salary			400		400	
Total ..			18,000	18,000	17,600	17,836
C-(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			200		200	184
C-(4) Contingencies—						
Contract contingencies			650		1,000	
Non-contract contingencies			9,150		9,000	
Total ..			9,800	10,000	10,000	69,697
TOTAL .. Voted ..			52,000	51,000	50,600	1,09,317

DETAILED ACCOUNT No. 27D.
ADMINISTRATION OF JUSTICE.
D-Coroner's Court.

	Strength 1937–38.	Strength 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38	1936–37
D-(1) Pay of Officers—						
Coroner (500)	1	1	6,000	6,000	6,000	6,000
D-(2) Pay of Establishment—						
Special pay to Sub-Assistant Surgeon			360			
Inferior establishment (20—22)	5	5	1,406		1,300	
Leave salary			34			
Total ..			1,800	1,000	1,300	1,345
D-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,000	1,000	1,200	1,200
D-(4) Contingencies—						
Contract contingencies			(a)965		965	
Non-contract contingencies			35		35	
Total ..			1,000	1,000	1,000	942
D-(5) Establishment charges payable to other Governments, etc.—						
Add—(1) Amount transferred from "29 Police" on account of 2/5 pay of the Police Surgeon, Bombay (Page 166)			1,800		2,640	
(2) Compensatory allowance to do. ..			216		360	
(3) Conveyance allowance to do. ..			384		....	
Total ..			2,400	3,000	3,000	3,546
TOTAL .. Voted ..			12,200	12,000	12,500	13,033

	Rs.
(a) Coroner's	725
Police Surgeon's	240
	965

DETAILED ACCOUNT No. 27-E. ADMINISTRATION OF JUSTICE. E-Presidency Magistrates' Courts.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
E-(1) Pay of Officers—						
Chief Presidency Magistrate and other officers (650—2,000) ..	9	9	1,31,700		1,19,166	
Leave salary			2,300		7,734	
Total ..			1,34,000	1,30,000	1,26,900	1,32,654
E-(2) Pay of Establishment—						
Superior establishment (50—300)	47	47	97,010		96,639	
Inferior establishment (20—27)	42	42	11,914		10,716	
Temporary establishment			11,076		6,545	
Probable savings			....		—2,000	
Total ..			1,20,000	1,19,000	1,11,900	1,17,003
E-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,200		1,560	
House-rent and other allowances			1,200		1,040	
Total ..			2,400	3,000	2,600	2,688
E-(4) Contingencies—						
Contract contingencies			10,030		10,500	
Non-contract contingencies			13,462		13,311	
Other supplies and services			1,100		1,000	
Pay of inferior servants			2,208		2,489	
Total ..			26,800	33,000	27,300	26,338
E-(5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution from the Bombay Municipality and from the society for the prevention of cruelty to animals			— 8,200	— 8,000	—8,100	— 8,636
TOTAL .. Voted ..			2,75,000	2,77,000	2,60,600	2,70,047

DETAILED ACCOUNT No. 27-F. **ADMINISTRATION OF JUSTICE.** F-Civil and Sessions Courts.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
				Rs.	Rs.	Rs	Rs.
SUMMARY.							
F-1 District and Sessions Judges	*Charged*			*1,94,500*	*1,81,000*	*2,47,000*	*1,84,969*
	Voted			8,59,700	8,84,000	8,07,800	8,92,801
F-2 Subordinate Judges	Voted			16,60,300	16,59,000	16,67,700	16,66,774
F-3 Process-serving Establishment	Voted			4,09,800	4,11,000	4,08,100	4,10,397
TOTAL				31,24,300	31,35,000	31,30,600	31,54,941
	Charged			*1,94,500*	*1,81,000*	*2,47,000*	*1,84,969*
	Voted			29,29,800	29,54,000	28,83,600	29,69,972
DETAILS.							
F-1 DISTRICT AND SESSIONS JUDGES.							
F-1 (1) Pay of Officers—							
Civil and Sessions judges and other officers *(650—3,000)*	*Charged*	*15*	*13*	*2,05,900*		*2,33,000*	
Civil and Sessions judges and other officers (750—2,250)	Voted	15	17	2,78,100		2,58,256	
Lump deduction for probable savings	*Charged*			*—19,000*		....	
	Voted			....		—31,256	
Total	*Charged*			*1,86,900*	*1,69,000*	*2,33,000*	*1,71,951*
	Voted			2,78,100	2,87,000	2,27,000	2,99,230
F-1 (2) Pay of Establishment—							
Superior establishment (30—200)		341	341	3,55,952		3,51,460	
Inferior establishment (15—21)		191	196	38,448		37,584	
Temporary establishment				16,000		15,000	
Lump deduction for probable savings				—9,000		—10,044	
Total	Voted			4,01,400	4,06,000	3,94 000	4,05,378
F-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged*			*5,900*		*4,800*	
	Voted			16,500		16,700	
House-rent and other allowances	Voted			5,800		5,400	
Fees to Government examiner of questioned documents	Voted			800		....	
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged*			*1,700*		*9,200*	
Total	*Charged*			*7,600*	*12,000*	*14,000*	*13,018*
	Voted			23,100	23,000	22,100	21,312
F-1 (4) Contingencies—							
Contract contingencies				40,000		42,360	
Non-contract contingencies				71,078		74,796	
Other supplies and services				43,500		45,000	
Pay of inferior servants				2,522		2,544	
Total	Voted			1,57,100	1,68,000	1,64,700	1,66,881
TOTAL				10,54,200	10,65,000	10,54,800	10,77,770
	Charged			*1,94,500*	*1,81,000*	*2,47,000*	*1,84,969*
	Voted			8,59,700	8,84,000	8.07,800	8,92,801

DETAILED ACCOUNT No. 27-F. ADMINISTRATION OF JUSTICE. F-Civil and Sessions Courts—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
F-2 SUBORDINATE JUDGES.						
F-2 (1) Pay of Officers—						
Sub-Judges (250—850)	124	123	6,88,300	6,85,000	6,99,600	6,90,602
F-2 (2) Pay of Establishment—						
Superior establishment (30—140)	990	989	8,57,708		8,51,540	
Inferior establishment (14—18)	410	410	72,328		73,152	
Temporary establishment			34,364		32,154	
Lump deduction for probable savings			—20,000		—16,646	
Total ..			9,44,400	9,45,000	9,40,200	9,44,861
F-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			22,000		22,000	
House-rent and other allowances			5,600		5,900	
Total ..			27,600	29,000	27,900	31,311
TOTAL .. Voted ..			16,60,300	16,59,000	16,67,700	16,66,774
F-3 PROCESS-SERVING ESTABLISHMENT.						
F-3 (1) Pay of Establishment—						
DISTRICT COURTS.						
Superior establishment (20—50)	20	20	7,800		7,789	
Leave salary			....		411	
Total ..			7,800	8,000	8,200	7,720
SUBORDINATE COURTS.						
Superior establishment (20 to 50)	1,056	1,056	3,73,600		3,74,900	
Lump deduction for probable savings			—2,500		—6,000	
Total ..			3,71,100	3,72,000	3,68,900	3,70,913
Add—Fixed amount transferred from "25-General Administration" (page 118)			25,000	25,000	25,000	25,000
F-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			4,500		4,500	
House-rent and other allowances			1,400		1,500	
Total ..			5,900	6,000	6,000	6,764
TOTAL .. Voted ..			4,09,800	4,11,000	4,08,100	4,10,397

DETAILED ACCOUNT No. 27-G. ADMINISTRATION OF JUSTICE. G-Courts of Small Causes.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
G-1 Presidency courts			3,16,000	3,14,000	3,06,200	3,15,616
G-2 Mofussil courts			78,800	85,000	79,000	82,098
TOTAL .. Voted ..			3,94,800	3,99,000	3,85,200	3,97,714
DETAILS.						
G-1 PRESIDENCY COURTS.						
G-1 (1) Pay of Officers—						
Chief Judge and other judges (1,000—2,000)	6	6	97,953		96,253	
Other officers (500—650)	1	2	9,747		6,147	
Total ..			1,07,700	1,08,000	1,02,400	1,10,669
G-1 (2) Pay of Establishment—						
Superior establishment (50—400)	144	148	1,88,370		1,88,808	
Inferior establishment (20—30)	40	40	10,880		9,792	
Lump deduction for probable savings			—1,650		—6,000	
Total ..			1,97,600	1,95,000	1,92,600	1,93,886
G-1 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,100	1,000	1,200	920
G-1 (4) Contingencies—						
Contract contingencies			5,000		5,400	
Non-contract contingencies			3,052		3,030	
Pay of inferior servants			1,548		1,570	
Total ..			9,600	10,000	10,000	10,141
TOTAL .. Voted ..			3,16,000	3,14,000	3,06,200	3,15,616
G-2 MOFUSSIL COURTS.						
G-2 (1) Pay of Officers—						
Judges (1,200)	2	2	28,800	33,000	28,800	30,426
G-2 (2) Pay of Establishment—						
Superior establishment (20—200)	61	61	45,602		45,645	
Inferior establishment (15—20)	12	12	2,598		2,555	
Lump deduction for probable savings			—2,000		—2,000	
Total ..			46,200	48,000	46,200	47,181
G-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			200		225	
House-rent and other allowances			....		75	
Total ..			200	....	300	107
G-2 (4) Contingencies—						
Contract contingencies			1,100		1,200	
Non-contract contingencies			2,500		2,500	
Total ..			3,600	4,000	3,700	4,384
TOTAL .. Voted ..			78,800	85,000	79,000	82,098

DETAILED ACCOUNT No. 27-H. **ADMINISTRATION OF JUSTICE.** **H-Criminal Courts.**	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
H-1 General establishment .. .. { *harged* ..			*1,36,000*	....	....	....
Voted ..			6,62,800	3,39,000	3,37,000	3,32,376
H-2 Judicial establishment .. .. Voted ..			39,200	41,000	38,700	39,176
TOTAL .. { *Charged* ..			*1,36,000*	....	....	....
Voted ..			7,02,000	3,80,000	3,75,700	3,71,552
DETAILS.						
H-1 GENERAL ESTABLISHMENT.						
H-1 (1) Pay of Officers—						
Resident and City Magistrates—						
Northern Division (200—850)	10	10	48,815		48,600	
Central Division (200—650)	4	4	16,985		15,100	
Southern Division (370—400)	1	1	4,800		4,800	
Leave salary			2,300		2,000	
Total ..			72,900	76,000	70,500	73,795
H-1 (2) Pay of Establishment—						
Temporary establishment—						
Northern Division			816		792	
Central Division			1,084		2,788	
Southern Division			....		720	
Total ..			1,900	4,600	4,300	4,338
Carried over ..			74,800	80,600	74,800	78,133

DETAILED ACCOUNT No. 27-H. 27-ADMINISTRATION OF JUSTICE. H-Criminal Courts—*contd.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
H-GENERAL ESTABLISHMENT—*contd.*				
Brought forward	74,800	80,600	74,800	78,133
H-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)— Central Division	2,780		3,000	
Travelling allowance (ordinary)—				
Northern Division	900		580	
Central Division	200		100	
Southern Division	450		450	
House-rent and other allowances—				
Northern Division	870		870	
Fees for serving summons in criminal cases—				
Northern Division	2,400		4,600	
Central Division	4,800		12,500	
Southern Division	2,400		3,800	
Tota ..	14,800	14,000	25,900	14,777
H-1 (4) Contingencies—				
Contract contingencies—				
Northern Division	1,400		1,575	
Central Division	1,170		1,410	
Southern Division	420		455	
Pay of inferior servants—				
Northern Division	196		196	
Non-contract contingencies—				
Northern Division	5,291		5,591	
Central Division	1,847		1,897	
Southern Division	576		676	
Other supplies and services—				
Northern Division	23,000		22,000	
Central Division	49,000		51,000	
Southern Division	23,000		24,000	
Total ..	1,05,900	1,20,000	1,08,800	1,12,236
Carried over ..	1,95,500	2,14,600	2,09,500	2,05,146

DETAILED ACCOUNT No. 27H. **ADMINISTRATION OF JUSTICE.** H-Criminal Courts—*concld.*		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
H-GENERAL ESTABLISHMENT—*contd.*					
Brought forward		1,95,500	2,14,600	2,09,500	2,05,146
H-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, and private bodies—					
Deduct—Cost recoverable from the Ahmedabad municipality on account of the stipendiary magistrate		−2,900	−6,000	−2,900	−3,170
Add—Fixed amount transferred from "25-General Administration" .. (page 118).	*Charged* ..	*1,36,000*	....	....	....
	Voted ..	4,70,200	1,30,400	1,30,400	1,30,400
Total ..	*Charged* ..	*1,36,000*	....	....	....
	Voted ..	4,67,300	1,24,400	1,27,500	1,27,230
TOTAL ..	*Charged* ..	*1,36,000*	....	....	....
	Voted ..	6,62,800	3,39,000	3,37,000	3,32,376
H-2 JUDICIAL ESTABLISHMENT.					
H-2 (1) Allowances, Honoraria, etc.—					
Travelling allowance(ordinary), Northern Division		....	....	....	3
H-2 (2) Contingencies—					
Contract contingencies—					
Northern Division		540		575	
Central Division		430		500	
Pay of inferior servants—					
Central Division		108		108	
Non-contract contingencies—					
Northern Division		850		1,056	
Central Division		917		911	
Other supplies and services—					
Northern Division		1,455		1,250	
Central Division		1,900		1,300	
Total ..		6,200	8,000	5,700	6,780
H-2 (3) Establishment charges payable to other Governments, Departments, and private bodies—					
Add—Fixed amount transferred from "25-General Administration—General establishment" (page 118)		32,000		32,000	32,000
Add—Share payable to certain local bodies on account of establishment of honorary and bench magistrates		1,000		1,000	393
Total ..		33,000	33,000	33,000	32,393
TOTAL ..	Voted ..	39,200	41,000	38,700	39,176

DETAILED ACCOUNT No. 27J. ADMINISTRATION OF JUSTICE. J-Charges in England.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Leave salaries and deputation pay—Secretary of State for India ..	Voted ..	....	....	....	....
—High Commissioner for India ..	*Charged* ..	*1,62,840*	*1,36,280*	*1,47,200*	*73,357*
—High Commissioner for India ..	Voted ..	29,520	15,533	33,400	27,358
Sterling overseas pay— Do. do. ..	*Charged* ..	*12,000*	*11,360*	*8,000*	*11,054*
Other Charges— —Secretary of State ..	Voted ..	3,200	2,400	3,400	1,573
—High Commissioner for India ..	Do. ..	....		....	....
Do. do. ..	*Charged* ..	....		....	*760*
Rounding ..	*Charged* ..	*—40*	....	....	....
	Voted ..	—20	....	....	....
TOTAL ..	*Charged* ..	*1,74,800*	*1,47,640*	*1,55,200*	*85,171*
	Voted ..	32,700	17,933	36,800	28,931
		2,07,500	1,65,573	1,92,000	1,14,102

28-JAILS AND CONVICT SETTLEMENTS.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A.-JAILS	*Charged* ..		*83,400*	*97,000*	*96,100*	*1,00,473*
	VOTED ..	28-A	13,67,400	14,28,000	14,11,900	14,62,028
B.-JAIL MANUFACTURES	VOTED ..	28-B	1,57,900	1,81,000	1,58,100	1,79,198
C.-WORKS	VOTED ..		1,200	13,000	13,900	7,200
D.-CHARGES IN ENGLAND	*Charged* ..		*43,000*	*9,640*	*23,600*	*42,670*
	VOTED ..	28-D	7,000	12,240	6,000	12,897
E.-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*—49*	....	*—231*
	VOTED ..		....	—62	....	—73
LUMP CUT UNDER "ALLOWANCES, HONORARIA ETC." ..	*Charged* ..		....	....	*—200*	
	VOTED ..		....	....	—1,700	
LUMP CUT UNDER "CONTINGENCIES" ..	VOTED ..		....	....	—23,500	
From rounding ..	*Charged* ..		*—400*	*+409*	*+500*	
	VOTED ..		—500	—178	+300	
	TOTAL ..		16,59,000	17,41,000	16,85,000	18,04,162
	Charged ..		*1,26,000*	*1,07,000*	*1,20,000*	*1,42,912*
	VOTED ..		15,33,000	16,34,000	15,65,000	16,61,250

28-JAILS AND CONVICT SETTLEMENTS. A-Jails (*a*).		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Summary.					
Superintendence	*Charged*	*31,000*	*31,000*	*31,800*	*33,230*
	VOTED	26,500	26,000	29,500	26,262
Presidency Jails	*Charged*	*1,200*	*1,000*	*1,200*	*1,200*
	VOTED	96,400	1,02,000	1,03,500	1,02,322
Central Jails	*Charged*	*32,300*	*52,000*	*54,700*	*48,492*
	VOTED	4,71,500	4,95,000	4,75,900	4,86,789
District Jails	VOTED	3,43,200	3,88,000	3,55,000	4,15,042
Lock-ups	VOTED	56,700	69,000	63,900	72,439
Borstal school	*Charged*	*600*	....	*600*	*525*
	VOTED	58,600	62,000	57,800	63,226
Charges in connection with settlement of criminal tribes (*b*)	*Charged*	*18,300*	*13,000*	*7,800*	*17,026*
	VOTED	2,58,900	2,71,000	2,71,700	2,86,994
Charges in connection with the Committee to investigate the working of Criminal Tribes	VOTED	....	1,000	....	....
Grants-in-aid, contributions and donations	VOTED	5,600	14,000	9,600	8,954
Add—Transfers from "Jail Manufactures" (page 157)	VOTED	+50,000		+45,000	
TOTAL ..	Jails	14,50,800	15,25,000	15,08,000	15,62,501
	Charged	*83,400*	*97,000*	*96,100*	*1,00,473*
	VOTED	13,67,400	14,28,000	14,11,900	14,62,028

(*a*) Under the control of the Inspector General of Prisons except charges in connection with the Criminal Tribes, *vide* foot-note (*b*).

(*b*) Under the control of the Backward Class Officer.

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
DETAILS.							
A-1 SUPERINTENDENCE.							
A-1 (1) Pay of Officers—							
Inspector General (2,300—2,500)	*Charged* ..	*1*	*1*	*28,400*		*29,800*	
Personal assistant (300—20—440)	Voted ..	1	1	3,800		5,040	
Leave salary	Voted ..			....		860	
Total ..	*Charged* ..			*28,400*	*29,000*	*29,800*	*30,042*
	Voted ..			3,800	4,000	5,900	5,310
A-1 (2) Pay of Establishment—							
Clerks and other superior establishment (30—250) ..	..	13	13	16,992		17,240	
Servants (18—22)	..	5	5	1,128		1,140	
Temporary establishment	..			480		....	
Probable savings	..			—1,000		—780	
Total ..	Voted ..			17,600	17,000	17,600	17,025
A-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*1,445*		*2,000*	
	Voted ..			700		400	
Cost of passages granted under Superior Civil Services Rules, 1924	*Charged* ..			*1,155*		....	
Total ..	*Charged* ..			*2,600*	*2,000*	*2,000*	*3,188*
	Voted ..			700	1,000	400	642
A-1 (4) Contingencies—							
Non-contract contingencies	..			4,400	4,000	5,600	4,285
A-1 (5) Establishment charges recoverable from other Governments, Departments, etc.—							
Deduct—Charges for supervision by the Inspector General of Prisons in Aden	..			....		....	—1,000
TOTAL, A-1 Superintendence	..			57,500	57,000	61,300	59,492
	Charged ..			*31,000*	*31,000*	*31,800*	*33,230*
	Voted ..			26,500	26,000	29,500	26,262

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
A-2—PRESIDENCY JAILS.							
A-2 (1) Pay of Officers—							
Superintendent (500—750)	Voted ..	1	1	9,000		8,700	
Medical Officer's allowance	*Charged* ..			*1,200*		*1,200*	
Total ..	*Charged* ..			*1,200*	*1,000*	*1,200*	*1,200*
	Voted ..			9,000	9,000	8,700	8,346
A-2 (2) Pay of Establishment—							
Jailors (100—290)	..	3	3	7,960		7,900	
Clerks (60—160)	..	5	6	5,761		5,254	
Subedars, jamadars, havildars, naiks, sepoys and peons (30—75)	..	59	59	25,130		25,035	
Sub-Assistant Surgeons (60—200)	..	3	3	4,436		5,534	
Compounders (30—90)	..	1	1	813		777	
Leave salary	..			....		400	
Total ..	Voted ..			44,100	44,000	44,900	44,406
A-2 (3) Allowances, Honoraria, etc.—							
Travelling allowance—Fixed	..			600		600	
Do. —Ordinary	..			435		425	
House-rent and other allowances	..			5,665		5,475	
Total ..	Voted ..			6,700	7,000	6,500	7,133
Carried over ..	*Charged* ..			*1,200*	*1,000*	*1,200*	*1,200*
	Voted ..			59,800	60,000	60,100	59,885

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
A-2—Presidency Jails—contd.					
Brought over ..	*Charged* ..	*1,200*	*1,000*	*1,200*	*1,200*
	Voted ..	59,800	60,000	60,100	59,885
A-2 (4) Contingencies—					
Dietary charges		17,756		18,000	
Hospital charges		1,853		1,800	
Sanitation charges		9,555		10,000	
Charges for moving prisoners		3,007		4,100	
Miscellaneous services and supplies		2,544		3,000	
Contingent charges		1,505		6,205	
Other charges		380		295	
Total ..	Voted ..	36,600	42,000	43,400	42,437
	Charged ..	*1,200*	*1,000*	*1,200*	*1,200*
	Voted ..	96,400	1,02,000	1,03,500	1,02,322
TOTAL, Presidency Jails ..		97,600	1,03,000	1,04,700	1,03,522

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate. 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
A-3 CENTRAL JAILS.							
A-3 (1) Pay of Officers—							
Superintendents (800—1,100)	*Charged* ..	*3*	*2*	*30,900*		*54,700*	
	Voted ..	1	2	27,400		12,650	
Medical Officer's allowance	*Charged* ..			*900*		....	
	Voted ..			....		1,650	
Total ..	*Charged* ..			*31,800*	*52,000*	*54,700*	*47,197*
	Voted ..			27,400	15,000	14,300	18,474
A-3 (2) Pay of Establishment—							
Jailors (90—350)	..	14	14	37,145		36,825	
Clerks, teachers, wireman and driver (30—200) ..	..	26	26	24,743		24,458	
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65)	..	450	450	1,25,187		1,25,101	
Temporary establishment	..			1,116		864	
Sub-Assistant Surgeons (60—200)	..	9	9	13,144		15,892	
Compounders (20—75)	..	4	4	2,365		2,660	
Leave salary	..			....		1,600	
Total ..	Voted ..			2,03,700	1,99,000	2,07,400	2,00,101
A-3 (3) Allowances, Honoraria, etc.—							
Travelling allowance—ordinary	*Charged* ..			*500*		....	
	Voted ..			2,709		2,140	
House-rent and other allowances	Voted ..			12,294		13,485	
Rewards	Voted ..			97		175	
Total ..	*Charged* ..			*500*	....	....	*1,295*
	Voted ..			15,100	17,000	15,800	15,510
Carried over ..	*Charged* ..			*32,300*	*52,000*	*54,700*	*48,492*
	Voted ..			2,46,200	2,31,000	2,37,500	2,34,085

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
A-3 CENTRAL JAILS—contd.					
Brought over ..	*Charged* ..	*32,300*	*52,000*	*54,700*	*48,492*
	Voted ..	2,46,200	2,31,000	2,37,500	2,34,085
A-3 (4) Contingencies—					
Dietary charges	..	1,29,012		1,35,000	
Hospital charges	..	6,330		6,500	
Sanitation charges	..	35,406		39,000	
Charges for moving prisoners	..	15,229		17,500	
Miscellaneous services and supplies	..	22,310		28,000	
Contingent charges	..	10,670		5,850	
Other charges	..	1,493		4,050	
Introduction of hand-spinning in jails	..	4,850		2,500	
Total ..	Voted ..	2,25,300	2,64,000	2,38,400	2,52,704
TOTAL .. Central Jails ..	*Charged* ..	*32,300*	*52,000*	*54,700*	*48,492*
	Voted ..	4,71,500	4,95,000	4,75,900	4,86,789
	TOTAL ..	5,03,800	5,47,000	5,30,600	5,35,281

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails— contd.	Strength. 1937–38	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-4 DISTRICT JAILS.						
A-4 (1) Pay of Officers—						
Superintendents (450—660)	2	2	12,700		13,700	
Allowances to superintendents of district prisons			2,100		2,100	
Medical Officer's allowance			900		900	
Total .. Voted			15,700	17,000	16,700	16,416
A-4 (2) Pay of Establishment—						
Jailors (55—290)	15	15	23,280		21,355	
Clerks, teachers and carpenters (30—125)	14	14	11,296		11,350	
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65)	241	241	64,593		64,514	
Inferior servants (14½—16)	2	2	360		360	
Sub-Assistant Surgeons (60—200)	5	5	8,223		11,134	
Compounders (20—75)	4	4	2,805		2,675	
Temporary establishment			1,443		1,812	
Leave salary			2,000		800	
Total .. Voted			1,14,000	1,14,000	1,14,000	1,17,787
A-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance—fixed			300		300	
Do. —ordinary			1,818		2,010	
House rent and other allowances			11,034		11,090	
Rewards			48		....	
Total .. Voted			13,200	15,000	13,400	14,302
Carried over .. Voted			1,42,900	1,46,000	1,44,100	1,48,505

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—*contd.*		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
A-4 DISTRICT JAILS—*contd.*					
Brought over ..	Voted ..	1,42,900	1,46,000	1,44,100	1,48,505
A-4 (4) Contingencies—					
Dietary charges	..	1,31,702		1,40,100	
Hospital charges	..	4,788		4,700	
Sanitation charges	..	12,125		10,546	
Charges for moving prisoners	..	18,766		19,369	
Miscellaneous services and supplies	..	20,888		23,075	
Contingent charges	..	10,349		11,340	
Other charges	..	1,682		1,770	
Total ..	Voted ..	2,00,300	2,42,000	2,10,900	2,66,537
TOTAL, District Jails ..	Voted ..	3,43,200	3,88,000	3,55,000	4,15,042
A-5 LOCK-UPS.					
A-5 (1) Contingencies—					
Dietary charges	..	52,022		56,950	
Charges for moving prisoners	..	3,303		5,531	
Miscellaneous services and supplies	..	903		925	
Other charges	..	472		494	
TOTAL, Lock-ups ..	Voted ..	56,700	69,000	63,900	72,439

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength, 1937–38.	Strength, 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-6 BORSTAL SCHOOL, DHARWAR.						
A-6 (1) Pay of Officers—						
Governor (500—750) .. .. .. Voted ..	1	1	8,100		7,800	
Medical Officer's allowance .. .. .. *Charged* ..			*600*		*600*	
Total .. { *Charged* ..			*600*	....	*600*	*525*
Total .. { Voted ..			8,100	8,000	7,800	9,428
A-6 (2) Pay of Establishment—						
Deputy governor (100—200)	1	1	1,380		1,320	
Clerks, teachers, carpenters, etc. (30—100)	20	20	13,538		13,367	
Supervisors (21—45)	26	26	7,724		7,724	
Sub-Assistant surgeon (60—200)	1	1	1,618		1,654	
Compounder (25—75)	1	1	840		835	
Total .. Voted ..			25,100	25,000	24,900	23,565
A-6 (3) Allowances, Honoraria, etc.—						
Travelling allowance			1,125		540	
House-rent and other allowances			975		860	
Total .. Voted ..			2,100	2,000	1,400	2,332
Carried over .. { *Charged* ..			*600*	....	*600*	*525*
Carried over .. { Voted ..			35,300	35,000	34,100	35,325

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
Brought forward .. *Charged* ..			*600*	....	*600*	*525*
Brought forward .. Voted ..			35,300	35,000	34,100	35,325
A-6 BORSTAL SCHOOL, DHARWAR—contd.						
A-6 (4) Contingencies—						
Dietary charges			14,550		16,000	
Hospital charges			485		500	
Sanitation charges			2,250		2,000	
Charges for moving prisoners			970		1,200	
Miscellaneous services and supplies			1,844		2,600	
Contingent charges			2,716		1,000	
Other charges			485		400	
Total—Voted ..			23,300	27,000	23,700	27,901
TOTAL, Borstal School .. *Charged* ..			*600*	....	*600*	*525*
TOTAL, Borstal School .. Voted ..			58,600	62,000	57,800	63,226
TOTAL ..			59,200	62,000	58,400	63,751
A-7 SETTLEMENT OF CRIMINAL TRIBES.						
A-7 (1) Pay of Officers—						
Backward Class Officer (1,000—2,250) .. .. *Charged* ..	*1*	*1*	*27,200*		*16,600*	
Assistant Backward Class Officers (300—650) .. Voted ..	3	3	13,540		14,740	
Leave salary .. .. Voted ..			6,160		4,460	
Total .. *Charged* ..			*27,200*	*22,000*	*16,600*	*12,748*
Total .. Voted ..			19,700	19,000	19,200	14,743
A-7 (2) Pay of Establishment—						
Permanent establishment (10—300)	226	226	1,04,358		1,04,224	
Temporary establishment			11,242		11,064	
Lump deduction for probable savings			— 10,000		— 6,688	
Total ..			1,05,600	1,12,000	1,08,600	1,06,268
Carried over .. *Charged* ..			*27,200*	*22,000*	*16,600*	*12,748*
Carried over .. Voted ..			1,25,300	1,31,000	1,27,800	1,21,011

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward	*Charged*	*27,200*	*22,000*	*16,600*	*12,748*
	Voted	1,25,300	1,31,000	1,27,800	1,21,011
A-7 SETTLEMENT OF CRIMINAL TRIBES—contd.					
A-7 (3) Allowances, Honoraria, etc.—					
Travelling allowance .. .. (*Charged*)	Fixed	*1,860*		*1,860*	
	Ordinary	*1,040*		*1,140*	
Travelling allowance .. .. (Voted)	Fixed	2,136		2,136	
	Ordinary	17,436		18,500	
House-rent and other allowances	Voted	6,338		6,564	
Rewards to Government servants	Voted	290		300	
Total	*Charged*	*2,900*	*3,000*	*3,000*	*4,278*
	Voted	26,200	27,000	27,500	21,474
A-7 (4) Contingencies—					
Contract contingencies		6,815		6,850	
Non-contract contingencies		16,360		17,300	
Supplies and services		15,700		14,300	
Special charges		95,100		1,00,000	
Pay of inferior servants		1,125		1,150	
Acquisition of land at Malsiras		....		4,500	
Total	Voted	1,35,100	1,41,000	1,44,100	1,44,509
A-7 (5) Establishment charges recoverable from other Governments, Departments, and private bodies—					
Deduct—Amount transferred to "47-Miscellaneous Departments—H-Miscellaneous" on account of portion of the divisible expenditure of the Backward Class Officer and his staff. (Pages 291-292).	*Charged*	*—11,800*	*—12,000*	*—11,800*	
	Voted	—27,700	—28,000	—27,700	
TOTAL, Settlement of Criminal Tribes		2,77,200	2,84,000	2,79,500	3,04,020
	Charged	*18,300*	*13,000*	*7,800*	*17,026*
	Voted	2,58,900	2,71,000	2,71,700	2,86,994
A-8 Charges in connection with the Committee to investigate the working of Criminal Tribes—	Voted	....	1,000	....	....
A-9 Grants-in-aid, Contribution and Donations—					
Grants to societies and other institutions		5,600	11,000	9,600	8,954
Contribution for passages of officers transferred to or from other Governments		....	3,000	....	....
Total	Voted	5,600	14,000	9,600	8,954

DETAILED ACCOUNT No. 28-B. JAILS AND CONVICT SETTLEMENTS. B-Jail Manufactures.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
B-JAIL MANUFACTURES.				
SUMMARY.				
B-1 ALLOWANCES, HONORARIA, ETC.	....	....	....	261
B-2 CONTINGENCIES	2,07,900	2,35,000	2,03,100	2,32,042
B-3 *Deduct*—Amount transferred to "Jails" (page 146)	— 50,000	— 54,000	— 45,000	— 53,105
TOTAL .. Voted ..	1,57,900	1,81,000	1,58,100	1,79,198
DETAILS.				
B-1 ALLOWANCES, ETC.—				
Central Jails				
District Jails				
TOTAL, Allowances, etc. ..	....	....	....	261
B-2 CONTINGENCIES.				
SUPPLIES AND SERVICES.				
B-2 (*a*) Presidency jails	7,800		8,050	
B-2 (*b*) Central jails	1,55,200		1,57,050	
B-2 (*c*) District jails	38,800		34,800	
B-2 (*d*) Borstal school, Dharwar	6,100		3,200	
Total, Supplies and services .. Voted ..	2,07,900	2,35,000	2,03,100	2,32,042
TOTAL, Jail manufactures .. Voted ..	2,07,900	2,35,000	2,03,100	2,32,303

DETAILED ACCOUNT No. 28-D. D-Charges in England.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Leave salaries and deputation pay—High Commissioner for India ..	*Charged* ..	*35,960*	*3,200*	*10,560*	*32,742*
	Voted ..	5,040	10,320	....	9,857
Sterling overseas pay—High Commissioner for India	*Charged* ..	*6,960*	*6,440*	*13,080*	*9,928*
	Voted ..	....		....	1,133
Stores for India Do. do.	Voted ..	....		4,000	....
Other Charges—Secretary of State	Voted ..	1,920	1,920	1,920	1,907
Rounding ..	*Charged* ..	*+80*		*— 40*	
	Voted ..	+40		+ 80	
GRAND TOTAL ..	*Charged* ..	*43,000*	*9,640*	*23,600*	*42,670*
	Voted ..	7,000	12,240	6,000	12,897

29-POLICE.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A-PRESIDENCY POLICE	*Charged* ..	29A	*52,100*	*53,000*	*75,200*	*63,022*
	VOTED ..		37,71,100	38,01,000	37,48,200	37,91,865
B-SUPERINTENDENCE	*Charged* ..	29B	*1,06,000*	*1,01,000*	*1,03,200*	*1,02,147*
	VOTED ..		1,05,800	1,00,000	1,08,100	1,03,012
C-DISTRICT EXECUTIVE FORCE	*Charged* ..	29C	*3,32,700*	*3,30,000*	*3,04,700*	*3,26,440*
	VOTED ..		78,88,500	79,40,000	79,02,200	79,76,035
D-POLICE TRAINING SCHOOL	*Charged* ..	29D	*40,700*	*43,000*	*35,500*	*34,706*
	VOTED ..		1,26,900	1,23,000	1,34,200	1,16,078
E-SPECIAL POLICE	VOTED ..	29E	3,900	4,000	3,900	3,825
F-RAILWAY POLICE	*Charged* ..	29F	*41,000*	*38,000*	*39,400*	*25,314*
	VOTED ..		8,29,800	8,27,000	8,29,900	8,47,776
G-CRIMINAL INVESTIGATION DEPARTMENT—						
Bombay City	*Charged* ..	29G	*32,100*	*33,000*	*32,100*	*43,389*
	VOTED ..		2,85,700	2,81,000	2,77,000	2,90,357
Presidency	*Charged* ..		*48,400*	*46,000*	*47,100*	*46,102*
	VOTED ..		2,28,200	2,41,000	2,29,200	2,27,554
H-CHARGES IN ENGLAND	*Charged* ..	29H	*2,68,440*	*2,50,387*	*2,97,700*	*2,52,904*
	VOTED ..		25,920	29,400	25,800	27,029
I-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*−1,287*	....	*−1,367*
	VOTED ..		....	−150	....	−146
LUMP CUT UNDER "ALLOWANCES, HONORARIA, ETC." ..	*Charged* ..		....	....	*—2,600*	....
	VOTED ..		....	....	—39,700	....
LUMP CUT UNDER "CONTINGENCIES"	VOTED ..		....	....	—52,600	....
For rounding ..	*Charged* ..		*+560*	*−100*	*—300*	....
	VOTED ..		+180	−250	−200	....
TOTAL ..	*Charged* ..		*9,22,000*	*8,93,000*	*9,32,000*	*8,92,657*
	VOTED ..		1,32,66,000	1,33,46,000	1,31,66,000	1,33,83,385
GRAND TOTAL ..			1,41,88,000	1,42,39,000	1,40,98,000	1,42,76,042

Note 1.—Provision for Deputy Inspectors in the case of Bombay City only and Sub-Inspectors, Sergeants, Prosecutors below the efficiency bar and Jamadars has been made under the detailed head "Non-Gazetted executive officers" and that for Head Constables and Constables under "Constabulary".

Note 2.—*Non-contract contingencies* include all ordinary contingent expenditure of the Department such as postage, rents, rates and taxes, petty construction, medicines, water supply, prison-van contingencies, kit carts, telephone charges, conservancy charges, purchase of land and office expenses and miscellaneous. Contingent items which are peculiar to the Department are booked under *Supplies and Services*.

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police (Bombay City).		Budget Estimate, 1938-39.	Revised Estimate, 1937-38	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
A-1 SUPERINTENDENCE	*Charged* ..	*52,100*	*53,000*	*59,300*	*51,525*
	VOTED ..	1,10,000	1,13,000	1,11,700	1,14,812
A-2 CITY POLICE	VOTED ..	32,11,300	32,31,000	31,91,200	32,33,402
A-3 MUSIC LICENSING DEPARTMENT	VOTED ..	....	....	....	....
A-4 PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT ..	VOTED ..	—4,800	1,000	1,300	1,714
A-5 RIVER, HARBOUR OR MARINE POLICE	*Charged* ..	....	....	*15,900*	*11,497*
	VOTED ..	3,49,500	3,50,000	3,36,900	3,36,153
A-6 GUARDS FOR PUBLIC BUILDINGS	VOTED ..	15,300	17,000	14,900	15,792
A-7 HOSPITAL CHARGES	VOTED ..	69,600	68,000	70,000	69,884
A-8 CATTLE POUNDS	VOTED ..	20,200	21,000	22,200	20,108
TOTAL ..	*Charged* ..	*52,100*	*53,000*	*75,200*	*63,022*
	VOTED ..	37,71,100	38,01,000	37,48,200	37,91,865
TOTAL, Presidency Police ..		38,23,200	38,54,000	38,23,400	38,54,887

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police (Bombay City)—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-1 SUPERINTENDENCE.						
A-1 (1) Pay of Officers—						
Commissioner (Rs. 2,300—50—2,500) .. .. *Charged* ..	1	1	*29,350*		*28,800*	
Deputy Commissioner (Rs. 650—1,350 plus *selection grade pay Rs. 100* plus *special pay Rs. 200)* .. *Charged* ..	1	1	*15,150*		*19,800*	
Total .. *Charged* ..			*44,500*	*44,000*	*48,600*	*43,855*
Total .. Voted ..			....	....	....	265
A-1 (2) Pay of Establishment—						
Clerks (50—460)	75	75	1,00,543		1,01,929	
Probable savings			−2,543		−4,929	
Total .. Voted ..			98,000	98,000	97,000	97,647
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. *Charged* ..			*4,800*		*4,800*	
Travelling allowance (fixed) .. .. Voted ..			....		....	
Travelling allowance (ordinary) .. .. *Charged* ..			*400*		*400*	
Travelling allowance (ordinary) .. .. Voted ..			50		50	
House-rent and other allowances .. .. *Charged* ..			....		....	
House-rent and other allowances .. .. Voted ..			850		1,050	
Cost of passages granted under S. C. S. Rules .. *Charged* ..					*3,100*	
Total .. *Charged* ..			*5,200*	*7,000*	*8,300*	*5,346*
Total .. Voted ..			900	1,000	1,100	1,093
A-1 (4) Contingencies—						
Customs duty on imported stores			1,100		1,900	
Contract contingencies			5,900		5,900	
Non-contract contingencies			4,100		4,500	
Total .. Voted ..			11,100	14,000	12,300	15,807
A-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "12 Charges on account of Motor Vehicles Acts" (*vide* page 81). *Charged* ..			*2,400*	*2,000*	*2,400*	*2,324*
Add—Amount transferred from "12 Charges on account of Motor Vehicles Acts" (*vide* page 81). Voted ..			....	....	1,300	....
Total .. *Charged* ..			*52,100*	*53,000*	*59,300*	*51,525*
Total .. Voted ..			1,10,000	1,13,000	1,11,700	1,14,812
TOTAL .. Superintendence ..			1,62,100	1,66,000	1,71,000	1,66,337

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A-2 CITY POLICE.						
A-2 (1) Pay of Officers—						
Superintendents (500—50—800)	7	7	58,200		61,210	
Inspectors (300—400)	27	27	1,26,600		1,25,890	
Total .. Voted ..			1,84,800	1,92,000	1,87,100	1,96,244
A-2 (2) Pay of Establishment—						
Non-gazetted executive officers (60—275)	221	221	5,04,352		4,98,633	
Motor fitter (100—125)	1	1	1,500		1,500	
Constabulary (30—50)	3,473	3,538	14,62,962		14,40,757	
Temporary establishment			5,528		6,000	
Probable savings			−93,442		−1,04,290	
Lump provision for the organisation and training of volunteer Police Corps in Bombay City			25,000		....	
Total .. Voted ..			19,05,900	18,52,000	18,42,600	18,43,607
A-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			50,210		55,576	
Travelling allowance (ordinary)			22,900		29,700	
House-rent and other allowances			40,090		53,979	
Probable savings			....		−14,055	
Total .. Voted ..			1,13,200	1,14,000	1,25,200	1,10,510

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—*contd.*	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
A-2 CITY POLICE—*contd.*			Rs.	Rs.	Rs.	Rs.
A-2 (4) Contingencies—						
Contract contingencies..			65,300		72,500	
Non-contract contingencies—						
Rents, rates and taxes			8,24,000		8,33,600	
Water-supply			77,000		82,000	
Office expenses and miscellaneous			3,300		31,500	
Pay of inferior servants			1,650		1,653	
Other items			3,080		1,000	
Supplies and services—						
Running of motors			21,500		....	
Clothing charges			39,170		39,000	
Ordnance stores			5,000		5,000	
Free supply of outfit for Sergeants and Sub-Inspectors on enlistment			2,000		2,800	
Other items			700		4,247	
Total .. Voted ..			10,42,700	11,08,000	10,73,300	11,16,472
TOTAL .. Voted ..			32,46,600	32,66,000	32,28,200	32,66,833
A-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "12, Charges etc." (page 82) ..			+1,300		....	+1,272
Deduct—Amount recoverable from the Reserve Bank, Bombay ..			—5,654		—5,654	—5,636
Amount recoverable from Central Government for the cost of police for the Pilgrim Department, Bombay			—2,373		—4,573	—1,991
Amount recoverable from Central Government for Sanitary Police Establishment			—18,089		—16,289	—15,851
Amount recoverable from Bombay Municipality for the cost of police for the two municipal courts			—5,253		—5,253	—5,751
Amount recoverable from Central Government for the cost of Police for Shipping Office			—5,231		—5,231	—5,474
Total .. Voted ..			—35,300	—35,000	—37,000	—33,431
TOTAL, CITY POLICE .. Voted ..			32,11,300	32,31,000	31,91,200	32,33,402
A-3 MUSIC LICENSING DEPARTMENT.						
A-3 (1) Pay of Establishment—						
Clerks (50—140) .. .. Voted ..	2	2	2,979	3,000	2,907	2,536
A-3 (2) Contingencies—						
Contract contingencies .. .. .. Voted ..			25	....	25	1
Total .. Voted ..			3,004	3,000	2,932	2,537
A-3 (3) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Receipts retained to meet charges			—3,004	—3,000	—2,932	—2,537
TOTAL .. Music Licensing Department .. Voted ..			....	....	....	....

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—*contd.*	Strength 1937-38.	Strength 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A-4 PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT.						
A-4 (1) Pay of Officers—						
Inspector (400) .. .. Voted ..	1	1	4,800	5,000	4,800	4,800
A-4 (2) Pay of Establishment—						
Non-gazetted executive officers and clerks (50—275)	10	10	16,780		18,050	
Constabulary (30—50)	4	4	1,620		1,650	
Total .. Voted ..			18,400	19,000	19,700	18,828
A-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,680		1,680	
Travelling allowance (ordinary)			40		40	
House-rent and other allowances			480		480	
Total .. Voted ..			2,200	2,000	2,200	2,124
A-4 (4) Contingencies—						
Contract contingencies			2,000		2,000	
Non-contract contingencies			2,160		2,185	
Supplies and services			1,740		1,715	
Total .. Voted ..			5,900	6,000	5,900	9,842
Total ..			31,300	32,000	32,600	35,594
A-4 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Receipts retained to meet charges			—37,400	—32,000	—32,600	—35,152
Add—Amount transferred from "12, Charges on account of Motor Vehicles Acts" (*vide* page 82) .. .. Voted ..			+1,300	+1,000	+1,300	+1,272
Total .. Voted ..			—36,100	—31,000	—31,300	—33,880
TOTAL, Public Land Conveyance Licensing Department. Voted ..			—4,800	1,000	1,300	1,714

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police—*contd.*	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-5 RIVER, HARBOUR OR MARINE POLICE.						
A-5 (1) Pay of Officers—						
Deputy Commissioner (650—1,350, plus *spl. pay Rs. 200)* — *Charged* ..	*1*		....		*13,300*	
— Voted ..		1	13,962		....	
Superintendent (500—50—800)	1	1	6,000		7,500	
Inspector (400)	1	1	4,025		4,800	
Leave salary			4,213		....	
Total .. *Charged* ..			....	....	*13,300*	*7,668*
Total .. Voted ..			28,200	26,000	12,300	15,324
A-5 (2) Pay of Establishment—						
Non-gazetted executive officers and engine drivers (94—275) ..	13	13	29,220		28,890	
Constabulary (30—50)	524	524	2,13,320		2,15,150	
Temporary establishment			960		960	
Total .. Voted ..			2,43,500	2,40,000	2,45,000	2,41,533
A-5 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. *Charged* ..			....		*2,400*	
— Voted ..			5,660		3,660	
Travelling allowance (ordinary) .. .. *Charged* ..			....		*200*	
— Voted ..			1,100		1,120	
House-rent and other allowances .. .. *Charged* ..			....		....	
— Voted ..			1,740		1,720	
Total .. *Charged* ..			....	....	*2,600*	*3,829*
Total .. Voted ..			8,500	9,000	6,500	6,754
A-5 (4) Contingencies—						
Contract contingencies			6,700		6,700	
Non-contract contingencies—						
Rents, rates and taxes			39,000		41,659	
Other non-contract contingencies			11,000		11,000	
Supplies and services—						
Rewards			20		20	
Purchase and repairs of boats			4,000		4,000	
Clothing charges			8,580		9,721	
Total .. Voted ..			69,300	75,000	73,100	72,542
Total .. *Charged* ..			....	....	*15,900*	*11,497*
Total .. Voted ..			3,49,500	3,50,000	3,36,900	3,36,153
TOTAL .. River, Harbour or Marine Police ..			3,49,500	3,50,000	3,52,800	3,47,650

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police—*contd.*	Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A-6 GUARDS FOR PUBLIC BUILDINGS.						
A-6 (1) Pay of Establishment—						
Non-gazetted executive officers (60—200)	2	2	3,868		3,750	
Constabulary (30—50)	134	134	56,832		56,550	
Total .. Voted ..			60,700	61,000	60,300	61,161
A-6 (2) Allowances, Honoraria, etc. —						
Travelling allowance (fixed)			180		180	
Travelling allowance (ordinary)			80		80	
House-rent and other allowances			240		240	
Total .. Voted ..			500	1,000	500	487
A-6 (3) Contingencies—						
Non-contract contingencies			200		200	
Supplies and services			2,400		2,500	
Total .. Voted ..			2,600	3,000	2,700	2,696
TOTAL .. Voted ..			63,800	65,000	63,500	64,344
A-6 (4) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contribution from Central Government			— 28,800		— 28,900	— 28,852
Contribution from Imperial Bank of India, Bombay			— 13,000		— 13,000 }	— 19,700
Do. Reserve Bank, Bombay			— 6,700		— 6,700 }	
Total .. Voted ..			— 48,500	— 48,000	— 48,600	— 48,552
TOTAL, Guards for Public Buildings .. Voted ..			15,300	17,000	14,900	15,792
A-7 HOSPITAL CHARGES.						
A-7 (1) Pay of Officers—						
Surgeon (Rs. 450—50—850)	1	1	4,500		5,360	6,765
Deduct Portion debitable to "27, Administration of Justice—Coroner's Court"			....		— 2,160	— 2,706
Total .. Voted ..			4,500	3,000	3,200	4,059
A-7 (2) Pay of Establishment—						
Sub-Assistant Surgeons (60—200)	3	3	4,803		5,023	
Compounders, Dressers and Nurses (18—175)	14	14	13,242		13,735	
Clerk (50—140)	2	2	1,597		1,460	
Servants (22—28)	31	31	9,592		8,700	
Leave salary			966		442	
Deduct—Portion debitable to "27, Administration of Justice—Coroner's Court"			....		— 360	
Total .. Voted ..			30,200	29,000	29,000	26,352

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs	Rs.
A-7 HOSPITAL CHARGES—contd.						
A-7 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,400		1,680	
House-rent and other allowances			6,000		6,400	
Deduct—Portion debitable to "27, Administration of Justice"—Coroner's Court			....		—480	
Total .. Voted ..			7,400	7,000	7,600	6,789
A-7 (4) Contingencies—						
Contract contingencies			2,900		2,900	
Pay of, inferior servants			1,030		1,104	
Non-contract contingencies—						
Office expenses and miscellaneous			400		400	
Other items			8,670		9,096	
Supplies and services			16,900		16,700	
Total .. Voted ..			29,900	29,000	30,200	32,684
A-7 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Amount transferred to "27, Administration of Justice" (page 136).			—2,400	....	....	....
TOTAL, Hospital charges .. Voted ..			69,600	68,000	70,000	69,884
A-8 CATTLE POUNDS.						
A-8 (1) Pay of Establishment—						
Constabulary (30—50)	20	20	8,488		8,600	
Pound-keeper (200—250)	1	1	2,908		3,000	
Clerks (50—140)	3	3	3,904		3,900	
Total .. Voted ..			15,300	15,000	15,500	15,221
A-8 (2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			480		500	
Travelling allowance (ordinary)			....		....	
House-rent and other allowances			620		700	
Total .. Voted ..			1,100	1,000	1,200	1,205
A-8 (3) Contingencies—						
Contract contingencies			775		775	
Non-contract contingencies			2,700		4,355	
Supplies and services			325		370	
Total .. Voted ..			3,800	5,000	5,500	3,682
TOTAL, Cattle Pounds .. Voted ..			20,200	21,000	22,200	20,108

DETAILED ACCOUNT No. 29G. POLICE. G-Criminal Investigation Department.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY).						
G (1) Pay of Officers—						
Deputy Commissioners (650—1,350 plus spl. pay Rs. 200 each) .. .. .. *Charged*..	2	2	*27,000*		*26,900*	
Superintendent (500—50—800)	2	2	18,839		18,239	
Inspectors (300—400)	10	10	49,161		48,961	
Total .. *Charged* ..			*27,000*	*28,000*	*26,900*	*37,005*
Total .. Voted ..			68,000	68,000	67,200	71,707
G (2) Pay of Establishment—						
Non-gazetted executive officers (60—275)	24	24	64,438		61,874	
Constabulary (30—50)	86	86	44,565		44,640	
Manager, Assistant Managers, clerks and photographer	20	20	24,184		22,586	
Temporay Establishment			400		....	
Probable savings			—3,187		....	
Total .. Voted ..			1,30,400	1,30,000	1,29,100	1,29,963
G (3) Allowances—						
Travelling allowance .. (fixed) .. *Charged* ..			*4,600*		*4,800*	
Travelling allowance .. (fixed) .. Voted ..			13,700		13,700	
Travelling allowance .. (ordinary) .. *Charged* ..			*400*		*400*	
Travelling allowance .. (ordinary) .. Voted ..			12,800		13,000	
House-rent and other allowances .. .. *Charged* ..			*100*		....	
House-rent and other allowances .. .. Voted ..			6,800		7,000	
Total .. *Charged* ..			*5,100*	*5,000*	*5,200*	*6,384*
Total .. Voted ..			33,300	33,000	33,700	35,427

DETAILED ACCOUNT No. 29G. **POLICE.** **G-Criminal Investigation Department**—concld.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY)—concld.				
G (4) Contingencies—				
Contract contingencies	13,700		12,200	
Non-contract contingencies	30,200		31,300	
Supplies and services	5,100		3,500	
Purchase and maintenance of wireless sets	5,000		....	
Total .. Voted	54,000	50,000	47,000	53,260
Total .. *Charged*	*32,100*	*33,000*	*32,100*	*43,389*
Total .. Voted	2,85,700	2,81,000	2,77,000	2,90,357
TOTAL, Criminal Investigation Department	3,17,800	3,14,000	3,09,100	3,33,746

DETAILED ACCOUNT No. 29B. POLICE. B-Superintendence.	Strength, 1937–38.	Strength, 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL.			Rs.	Rs.	Rs.	Rs.
B (1) Pay of Officers—						
Inspector-General (2,500—125—3,000) .. *Charged* ..	*1*	*1*	*32,783*		*31,546*	
Deputy Inspectors-General (1,950—50—2,150) .. *Charged* ..	*2*	*2*	*49,600*		*48,200*	
Personal Assistant (650—1,350) .. .. *Charged* ..	*1*	*1*	*14,517*		*13,954*	
Superintendent, Office of the Inspector-General (300—500) .. .. Voted ..	1	1	6,000		6,000	
Total .. *Charged* ..			*96,900*	*90,000*	*93,700*	*93,410*
Total .. Voted ..			6,000	6,000	6,000	6,000
B (2) Pay of Establishment—						
Clerks (30—300)	57	57	69,257		70,474	
Servants (11—23)	11	11	2,280		2,280	
Leave salary			4,763		5,746	
Total .. Voted ..			76,300	72,000	78,500	73,348
B (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. (fixed) .. Voted ..			810		700	
Travelling allowance .. (ordinary) .. *Charged* ..			*7,400*		*8,000*	
Travelling allowance .. (ordinary) .. Voted ..			4,900		4,700	
House-rent and other allowances .. .. *Charged* ..			....		....	
House-rent and other allowances .. .. Voted ..			390		300	
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..			*1,700*		*1,500*	
Total .. *Charged* ..			*9,100*	*11,000*	*9,500*	*8,737*
Total .. Voted ..			6,100	5,000	5,700	6,462
B (4) Contingencies—						
Contract contingencies			3,930		3,930	
Non-contract contingencies—						
Service postage and telegrams			3,300		3,300	
Other items			1,690		1,590	
Pay of inferior servants			480		480	
Commission charges for reimbursing warrants and credit notes ..			8,000		8,600	
Total .. Voted ..			17,400	17,000	17,900	17,202
Total .. *Charged* ..			*1,06,000*	*1,01,000*	*1,03,200*	*1,02,147*
Total .. Voted ..			1,05,800	1,00,000	1,08,100	1,03,012
TOTAL, Offices of the Inspector-General and Deputy Inspectors-General.			2,11,800	2,01,000	2,11,300	2,05,159

DETAILED ACCOUNT No. 29C. POLICE. C-District Executive Force.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
C-1 DISTRICT POLICE.					
C-1 (*a*) POLICE PROPER—					
C-1 (*a*) 1 PAY OF OFFICERS	*Charged* ..	*2,65,000*	*2,60,000*	*2,39,000*	*2,56,454*
	Voted ..	3,67,000	3,70,000	3,64,000	3,75,718
C-1 (*a*) 2 PAY OF ESTABLISHMENT	Voted ..	57,80,100	58,00,000	57,60,500	57,90,645
C-1 (*a*) 3 ALLOWANCES, HONORARIA, ETC.	*Charged* ..	*67,700*	*70,000*	*65,700*	*69,986*
	Voted ..	11,20,400	11,27,000	11,38,800	11,66,892
C-1 (*a*) 4 CONTINGENCIES	Voted ..	6,16,900	6,36,000	6,29,500	6,36,079
C-1 (*b*) HOSPITAL CHARGES	Voted ..	4,400	5,000	5,800	5,338
C-1 (*c*) PRIMARY SCHOOLS IN POLICE LINES	Voted ..	10,500	10,000	10,500	10,196
C-1 (*d*) LAND CONVEYANCE LICENSING DEPARTMENT	Voted ..	....	....	....	....
Establishment Charges recoverable from Other Governments, Departments, etc.—					
Deduct—Amount recoverable from Central Government for Police supplied to Security Printing Press, Nasik ..	Voted ..	-8,000	-8,000	—8,000	-7,995
Deduct—Contribution from Imperial Bank, etc.	Voted ..	-14,200	-13,000	—12,700	-12,683
Total ..	*Charged* ..	*3,32,700*	*3,30,000*	*3,04,700*	*3,26,440*
	Voted ..	78,77,100	79,27,000	78,88,400	79,64,190
C-2 OTHER POLICE.					
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS ..	Voted ..	-100	....	....	-1,669
C-2 (*b*) ADDITIONAL POLICE ESTABLISHMENT	Voted ..	....	2,000	2,300	2,117
C-2 (c) VILLAGE POLICE (SHETSANADI POLICE)	Voted ..	11,500	11,000	11,500	11,397
Total ..	Voted ..	11,400	13,000	13,800	11,845
Total ..	*Charged* ..	*3,32,700*	*3,30,000*	*3,04,700*	*3,26,440*
	Voted ..	78,88,500	79,40,000	79,02,200	79,76,035
TOTAL .. District Executive Force ..		82,21,200	82,70,000	82,06,900	83,02,475

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force.	Strength, 1937-38	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
DETAILS.			Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE.						
C-1 (*a*) POLICE PROPER.						
C-1 (a) (1) Pay of Officers—						
Superintendents (650—1,450) .. .. *Charged* ..	*18*	*20*	*2,65,335*		*2,58,346*	
Superintendents (650—1,450) .. .. Voted ..	2	..	....		8,600	
Assistant Superintendents (350—1,350) .. *Charged* ..	*8*	*11*	*53,381*		*37,474*	
Deputy Superintendents and Inspectors (180—700) Voted ..	103	103	3,50,230		3,44,669	
Temporary Deputy Superintendents .. Voted ..			18,000		18,000	
Probable savings .. .. .. *Charged* ..			*—53,716*		*—56,820*	
Probable savings .. .. .. Voted ..			—1,230		—7,269	
Total .. *Charged* ..			*2,65,000*	*2,60,000*	*2,39,000*	*2,56,454*
Total .. Voted ..			3,67,000	3,70,000	3,64,000	3,75,718
C-1 (a) (2) Pay of Establishment—						
POLICE FORCE.						
Non-gazetted executive officers (75—200)	514	514	57,09,725		57,16,493	
Constabulary (19—50)	16,180	16,157				
Probable savings			—1,89,754		—2,14,271	
Total .. Voted ..			55,19,971	55,40,000	55,02,222	54,90,108
OFFICE AND INFERIOR ESTABLISHMENTS.						
Clerks (25—200)	262	263	2,41,846		2,40,157	
Servants (15—19)	100	100	18,864		18,708	
Temporary establishment			....		480	
Total .. Voted ..			2,60,710	2,61,000	2,59,345	3,01,604
Deduct—Cost of constables employed on telephone exchange debitable under "25, General Administration" (*vide* pages 117 & 121) ..			—581	—1,000	—1,067	—1,067
Total .. Voted ..			57,80,100	58,00,000	57,60,500	57,90,645

DETAILED ACCOUNT No. 290 POLICE C-District Executive Force—contd.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*contd.*					
C-1 (a) (3) Allowances, Honoraria, etc.—					
Payment on account of medical treatment of British officers of the Superior Civil Services	*Charged* ..	*100*		*100*	
Travelling allowance .. .. (fixed) ..	*Charged* ..	*8,640*		*8,640*	
	Voted ..	1,55,357		1,56,753	
Travelling allowance .. .. (ordinary) ..	*Charged* ..	*44,900*		*49,000*	
	Voted ..	4,96,400		5,15,000	
House-rent and other allowances	*Charged* ..	*2,060*		*2,295*	
	Voted ..	4,87,220		5,19,482	
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged* ..	*12,000*		*12,000*	
Probable savings	*Charged* ..	....		*−6,335*	
	Voted ..	—18,577		−42,435	
Lump reduction	Voted ..	....		−10,000	
TOTAL ..	*Charged* ..	*67,700*	*70,000*	*65,700*	*69,986*
	Voted ..	11,20,400	11,27,000	11,38,800	11,66,892

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—contd.	Budget Estimate, 1938-39.	Revised Estimate 1937-38.	Budget Estimate 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*contd.*				
C-1 (a) Police Proper—contd.				
CONTINGENCIES.				
C-1 (a) (4) Contingencies—				
Contract contingencies	65,758		65,580	
Pay of inferior servants	62,493		62,971	
Non-contract contingencies—				
Rents, rates and taxes	89,467		96,684	
Service postage and telegrams	1,02,300		1,02,000	
Conservancy charges	5,820		5,965	
Petty construction and repairs	17,000		25,000	
Other items	84,000		85,000	
Supplies and services—				
Ordnance stores	28,000		33,860	
Clothing charges	1,54,000		1,64,100	
Purchase of horses and equipment	....		14,400	
Other items	23,000		26,000	
Probable savings	—14,938		—22,060	
Lump reduction	....		—30,000	
TOTAL .. Voted ..	6,16,900	6,36,000	6,29,500	6,36,079

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*contd.*	Strength, 1937–38.	Strength, 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
C-1 DISTRICT POLICE—*concld.*			Rs.	Rs.	Rs.	Rs.
C-1 (*b*) HOSPITAL CHARGES.						
C-1 (b) (1) Pay of Establishment—						
Sub-Assistant Surgeons (60—200)	1	1	2,357		2,828	
Servants (14—18)	4	4	943		972	
Total .. Voted ..			3,300	3,500	3,800	3,730
C-1 (b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			....		....	
House-rent and other allowances			....		300	
Total .. Voted ..			....	300	300	300
C-1 (b) (3) Contingencies—						
Pay of inferior servants			96		....	
Contract contingencies			120		236	
Non-contract contingencies			7		7	
Supplies and services			1,277		1,457	
Total .. Voted ..			1,500	1,200	1,700	1,302
C-1 (b) (4) Establishment charges recoverable from or payable to other Governments Departments, etc.—						
Deduct—Payments transferred to "38, Medical" (Page 220) ..			—400	....	....	....
Total, Hospital charges .. Voted ..			4,400	5,000	5,800	5,338
C-1 (*c*) PRIMARY SCHOOLS IN POLICE LINES.						
C-1 (c) (1) Pay of Establishment—						
Teachers (20—60) .. .. .. Voted ..	20	20	9,200	8,700	9,000	8,911
C-1 (c) (2) Allowances, etc.—						
Travelling allowance (ordinary)			....		10	
House-rent and other allowances			200		290	
Total .. Voted ..			200	300	300	172
C-1 (c) (3) Contingencies—						
Non-contract contingencies .. .. .. Voted ..			1,100	1,000	1,200	1,113
Total, Primary Schools in Police Lines .. Voted ..			10,500	10,000	10,500	10,196
C-1 (*d*) LAND CONVEYANCE LICENSING DEPARTMENT.						
C-1 (*d*) (1) Pay of Establishment			21,919		20,522	19,794
C-1 (*d*) (2) Allowances, Honoraria, etc.			3,535		3,844	2,046
C-1 (*d*) (3) Contingencies			17,048		16,523	14,403
C-1 (*d*) (4) *Deduct*—Amount transferred to "12, Charges on account of Motor Vehicles Acts." (*Vide* pages 81 & 83)			—16,649		—15,600	—15,006
C-1 (*d*) (5) *Deduct*—Receipts under Deposits Account of the receipts under the Public Conveyance Act retained to meet charges ..			—25,853		—25,289	—21,237
Total, Land Conveyance Licensing Department .. Voted ..			....	....	....	....

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*concld.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
C-2 OTHER POLICE.				
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.				
C-2 (a) (1) Pay of Establishment—				
Constabulary	6,500	4,000	4,300	2,702
C-2 (a) (2) Allowances, Honoraria, etc.—				
House-rent and other allowances	1,200	500	600	284
C-2 (a) (3) Contingencies—				
Supplies and services	600	500	500	....
TOTAL .. Voted ..	8,300	5,000	5,400	2,986
C-2 (a) (4) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Contribution	—8,400	—5,000	—5,400	—4,655
TOTAL, Police Supplied to Private Companies and Persons .. Voted ..	—100	....	....	—1,669
C-2 (*b*) ADDITIONAL POLICE ESTABLISHMENT.				
C-2 (b) (1) Pay of Establishment—				
Police force (19—145)	....	1,400	1,600	1,603
C-2 (b) (2) Allowances, Honoraria, etc.—				
House-rent and other allowances	....	500	500	504
C-2 (b) (3) Contingencies—				
Non-contract contingencies	....	....	20	....
Supplies and services	....	....	180	....
Total ..	....	100	200	10
Total, Additional Police Establishment .. Voted ..	....	2,000	2,300	2,117

DETAILED ACCOUNT No. 29D. POLICE. D-Police Training School.		Strength, 1937–38.	Strength, 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
D-POLICE TRAINING SCHOOL.				Rs.	Rs.	Rs.	Rs.
D-1 Pay of Officers—							
Principal (650—1,350)	*Charged* ..	*1*	*1*	*13,625*		*13,025*	
Probationers (350—700)	*Charged* ..	*12*	*14*	*53,947*		*43,933*	
Deputy Superintendents and Inspectors (180—700)	Voted ..	10	7	25,500		33,835	
Probable savings	*Charged* ..			*—17,572*		*—14,958*	
	Voted ..			....		—5,235	
Total ..	*Charged* ..			*50,000*	*48,000*	*42,000*	*30,980*
	Voted ..			25,500	29,000	28,600	31,335
D-2 Pay of Establishment—							
Non-gazetted executive officers (75—145 *plus* spl. pay Rs. 30 each) ..		4	6	10,645		9,624	
Sub-Assistant Surgeon (60—200 *plus* Rs. 25 spl. pay)		1	1	2,508		2,424	
Constabulary (36—50)		8	9	5,154		4,660	
Servants (15—18)		9	10	1,824		1,692	
Probable savings				—531		....	
Total ..	Voted ..			19,600	20,000	18,400	18,322
D-3 Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*1,900*		*2,500*	
	Voted ..			2,700		1,800	
Training allowance to students	Voted ..			62,720		65,770	
House-rent and other allowances	*Charged* ..			*800*		*800*	
	Voted ..			2,080		1,930	
Total ..	*Charged* ..			*2,700*	*4,000*	*3,300*	*3,726*
	Voted ..			67,500	60,000	69,500	53,155
D-4 Contingencies—							
Contract contingencies				1,780		1,780	
Non-contract contingencies				2,930		3,400	
Pay of inferior servants				4,104		4,080	
Supplies and services—							
Purchase and upkeep of horses				3,700		4,600	
Other items				4,986		7,940	
Total ..	Voted ..			17,500	18,000	21,800	14,152
D-5 Establishment charges payable to or recoverable from other Governments, Departments, etc.—							
Deduct—							
Amount recoverable from Indian States and Sind Government, etc.	*Charged* ..			*—12,000*	*—9,000*	*—9,800*	...
	Voted ..			—3,200	—4,000	—4,100	—886
Total ..	*Charged* ..			*40,700*	*43,000*	*35,500*	*34,706*
	Voted ..			1,26,900	1,23,000	1,34,200	1,16,078
Total, Police Training School ..				1,67,600	1,66,000	1,69,700	1,50,784

DETAILED ACCOUNT No. 29-E. POLICE. E.—Special Police.	Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate 1937-38.	Budget Estimate 1937-38.	1936-37.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
E-1 Mewas police			3,600	3,700	3,600	3,513
E-2 Bhil nemnuk			300	300	300	312
TOTAL, Special Police .. Voted ..			3,900	4,000	3,900	3,825
E-1 MEWAS POLICE.						
E-1 (1) Pay of Establishment—						
Rakhwaldars 1 (48) and 105 (2—5)	106	106	3,600		3,600	
Total .. Voted ..			3,600	3,700	3,600	3,513
E-2 BHIL NEMNUK.						
E-2 (1) Pay of Establishment—						
Constabulary (26)			300		300	
Total .. Voted ..			300	300	300	312

DETAILED ACCOUNT No 29-F. POLICE. F-Railway Police.		Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
F-1 Bombay Baroda and Central India Railway Police (including the S. R. section of the R. M. Railway)	*Charged* ..			*20,300*	*21,000*	*19,100*	*16,952*
	Voted ..			3,37,300	3,43,000	3,44,200	3,48,511
F-2 Great Indian Peninsula and Madras and Southern Mahratta Railways police	*Charged* ..			*20,700*	*17,000*	*20,300*	*8,362*
	Voted ..			4,92,500	4,84,000	4,85,700	4,99,265
	Charged ..			*41,000*	*38,000*	*39,400*	*25,314*
	Voted ..			8,29,800	8,27,000	8,29,900	8,47,776
TOTAL .. Railway Police	..			8,70,800	8,65,000	8,69,300	8,73,090
F-1 B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway).							
F-1 (1) Pay of Officers—							
Superintendent (650—1,350 plus 150 spl. pay)	.. *Charged* ..	*1*	*1*	*14,400*		*14,000*	
Inspectors (180—300)	.. Voted ..	6	6	20,460		19,530	
Probable savings	.. Voted ..			—2,460		—1,530	
Total ..	*Charged* ..			*14,400*	*15,000*	*14,000*	*13,248*
	Voted ..			18,000	20,000	18,000	18,807
F-1 (2) Pay of Establishment—							
Non-gazetted executive officers (75—200) ..	..	21	21	34,205		32,645	
Constabulary (20—50)	..	542	542	1,75,963		1,75,021	
Clerks (50—200)	..	11	11	13,258		12,890	
Servants (21 and 22)	..	3	3	768		732	
Probable savings	..			—11,194		—8,388	
Total .. Voted	..			2,13,000	2,14,000	2,12,900	2,12,903

DETAILED ACCOUNT No. 29-F. POLICE. F-Railway Police—contd.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
F-1. B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway)—contd.				Rs.	Rs.	Rs.	Rs.
F-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance .. (fixed) ..	*Charged* ..			....		....	
	Voted ..			6,000		8,050	
Travelling allowance .. (ordinary) ..	*Charged* ..			*900*		*1,000*	
	Voted ..			16,100		17,900	
House-rent and other allowances	*Charged* ..			*5,000*		*4,050*	
	Voted ..			37,000		36,150	
Payment on account of medical treatment of British Officers of the Superior Civil Services	.. *Charged* ..			....		*50*	
Total ..	*Charged* ..			*5,900*	*6,000*	*5,100*	*3,704*
	Voted ..			59,100	62,000	62,100	61,289
F-1 (4) Contingencies—							
Contract contingencies	..			3,000		3,000	
Pay of inferior servants	..			2,496		2,532	
Non-contract contingencies—							
Rents, rates and taxes	..			26,104		26,158	
Other items	..			8,900		9,900	
Supplies and services—							
Rent for Railway quarters occupied by Police ..	..			15,000		16,500	
Clothing charges	..			5,500		7,000	
Other items	..			5,500		5,410	
Total .. Voted	..			66,500	66,000	70,500	75,003
F-1 (5) Establishment Charges recoverable from other Governments Departments, etc.—							
Deduct—Contribution from B. B. & C. I. Rly. ..	Voted ..			−19,300	−19,000	−19,300	−19,491
Total ..	*Charged* ..			*20,300*	*21,000*	*19,100*	*16,952*
	Voted ..			3,37,300	3,43,000	3,44,200	3,48,511
TOTAL	..			3,57,600	3,64,000	3,63,300	3,65,463
F-2 GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS.							
F-2 (1) Pay of Officers—							
Superintendent (650—1,450 plus 150 spl. pay)	.. *Charged* ..	*1*	1	*15,000*		*14,400*	
Assistant Superintendent (350—700 plus 100 spl. pay)	.. *Charged* ..	*1*	1	*9,000*		*9,000*	
Inspectors (180—400)	.. Voted ..	8	8	24,900		27,300	
Probable savings	.. *Charged* ..			*−4,900*		*−4,700*	
Total ..	*Charged* ..			*19,100*	*15,000*	*18,700*	*6,008*
	Voted ..			24,900	28,000	27,300	35,314

DETAILED ACCOUNT No. 29F. 29-POLICE. F-Railway Police—concld.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937-38.	Budget Estimate, 1937–38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
F-2 GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS—contd.						
F-2 (2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	36	36	60,010		62,475	
Constabulary (20—50)	765	765	2,44,980		2,44,754	
Clerks (30—150)	15	15	14,749		14,356	
Servants (18—22)	7	7	1,596		1,572	
Probable savings			—14,335		—8,157	
Total .. Voted ..			3,07,000	3,07,000	3,15,000	3,12,175
F-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (fixed) .. *Charged* ..			....		....	
Travelling allowance .. (fixed) .. Voted ..			12,060		12,360	
Travelling allowance .. (ordinary) .. *Charged* ..			*1,600*		*1,600*	
Travelling allowance .. (ordinary) .. Voted ..			15,600		18,000	
House-rent and other allowances .. .. *Charged* ..			....		....	
House-rent and other allowances .. .. Voted ..			45,240		49,148	
Probable savings .. .. .. Voted ..			....		—2,508	
Total .. *Charged* ..			*1,600*	*2,000*	*1,600*	*2,354*
Total .. Voted ..			72,900	75,000	77,000	77,508
F-2 (4) Contingencies—						
Contract contingencies			3,710		3,710	
Pay of inferior servants			990		996	
Non-contract contingencies— Rents, rates and taxes			7,400		12,988	
Other items			13,300		10,026	
Supplies and services— Clothing charges			8,400		7,680	
Interest on capital expended on railway quarters occupied by Police			30,000		30,000	
Other items			1,000		1,000	
Cost of saloon			22,900		....	
Total .. Voted ..			87,700	74,000	66,400	74,268
Total .. *Charged* ..			*20,700*	*17,000*	*20,300*	*8,362*
Total .. Voted ..			4,92,500	4,84,000	4,85,700	4,99,265
TOTAL ..			5,13,200	5,01,000	5,06,000	5,07,627

DETAILED ACCOUNT No. 29-G, POLICE. G-Criminal Investigation Department.		Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
G. CRIMINAL INVESTIGATION DEPARTMENT (Presidency)							
G-(1) Pay of Officers—							
Deputy Inspector-General of Police (1,950—2,150)	*Charged*	1	*1*	*24,525*		*25,800*	
Assistant to the Deputy Inspector-General of Police (650—1,350)	*Charged*	2	*2*	*24,283*		*19,800*	
Deputy Superintendents of Police (340—700)		2	2	10,920		12,214	
Inspectors (180—300)		12	12	41,715		41,445	
Superintendent, Finger Print Bureau (320—400)		1	1	4,665		4,515	
Probable savings	*Charged*			*—2,808*		....	
	Voted			....		—1,174	
Total	*Charged*			*46,000*	*40,000*	*45,600*	*42,421*
	Voted			57,300	62,000	57,000	48,550
G-(2) Pay of Establishment—							
Non-gazetted executive officers (75—145)		29	29	57,395		54,615	
Finger Print Bureau and other special establishments (40—450)		33	33	44,093		42,824	
Constabulary (28—50)		16	16	10,404		10,408	
Servants (9—22)		29	29	6,216		6,216	
Temporary establishment				5,728		4,180	
Probable savings				—3,836		—43	
Total	Voted			1,20,000	1,20,000	1,18,200	1,13,576
G-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged*			*2,400*		*1,500*	
	Voted			17,100		18,000	
House-rent and other allowances	*Charged*			....		....	
	Voted			21,700		22,800	
Total	*Charged*			*2,400*	*6,000*	*1,500*	*3,681*
	Voted			38,800	46,000	40,800	45,591
G-(4) Contingencies—							
Contract contingencies				7,700		3,500	
Non-contract contingencies				3,990		4,675	
Supplies and services—							
Secret service money				....		4,400	
Other items				410		625	
Total	Voted			12,100	13,000	13,200	19,837
Total	*Charged*			*48,400*	*46,000*	*47,100*	*46,102*
	Voted			2,28,200	2,41,000	2,29,200	2,27,554
TOTAL .. Criminal Investigation Department (Presidency)				2,76,600	2,87,000	2,76,300	2,73,656

DETAILED ACCOUNT No. 29-H. POLICE. H-CHARGES IN ENGLAND.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
H-1 Leave salaries and deputation pay—(High Commissioner for India)	*Charged* ..	*1,49,440*	*1,28,667*	*1,67,300*	*1,42,665*
	Voted ..	21,400	22,280	18,200	18,749
H-2 Sterling overseas pay—(High Commissioner for India)	.. *Charged* ..	*1,16,000*	*1,18,800*	*1,28,000*	*1,07,721*
H-3 Stores for India—(High Commissioner for India)	.. Voted ..	4,520	7,120	7,600	7,980
H-4 Other charges—(High Commissioner for India)	.. *Charged* ..	*1,800*	*1,720*	*1,200*	*1,718*
	Voted ..	....	....	....	300
H-4 Other charges—(Secretary of State for India)	.. *Charged* ..	*1,200*	*1,200*	*1,200*	*800*
Total ..	*Charged* ..	*2,68,440*	*2,50,387*	*2,97,700*	*2,52,904*
	Voted ..	25,920	29,400	25,800	27,029
TOTAL, Charges in England ..		2,94,360	2,79,787	3,23,500	2,79,933

30-PORTS AND PILOTAGE. B-Other Ports.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
PORTS ESTABLISHMENTS.					
CHARGES FOR THE SURVEY OF STEAM VESSELS.					
Establishment charges payable to other Governments, Departments, etc.—					
Add—Local Government's share of cost of the Marine Survey Department, Bombay.	*Charged* ..	*3,600*	*4,000*	*4,500*	*4,129*
	Voted ..	400	1,000	600	526
For rounding ..	*Charged* ..	*+400*	....	*+500*	....
	Voted ..	+600	....	+400	....
TOTAL ..		5,000	5,000	6,000	4,655
	Charged ..	*4,000*	*4,000*	*5,000*	*4,129*
	Voted ..	1,000	1,000	1,000	526

36-SCIENTIFIC DEPARTMENTS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38	1936-37.
		Rs.	Rs.	Rs.	Rs.
A-Grants-in-aid and Donations to Scientific Societies and Institutes .. .. Voted ..	36-A	4,100	4,000	4,100	4,100
B-Museums .. .. Voted ..	36-B	98,900	1,02,000	1,01,700	92,332
For rounding .. .. Voted ..		....	....	+200	....
TOTAL .. Voted ..		1,03,000	1,06,000	1,06,000	96,432

DETAILED ACCOUNT No. 36-A.
36-SCIENTIFIC DEPARTMENTS.
A-Grants-in-aid and Donations to Scientific Societies and Institutes.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38	1936-37.
Grants-in-aid, Contributions and Donations.				
Royal Asiatic Society	3,600		3,600	
Bombay Art Society	500		500	
TOTAL .. Voted ..	4,100	4,000	4,100	4,100

DETAILED ACCOUNT No. 30-B.
36-SCIENTIFIC DEPARTMENTS.
B-Museums.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38	1936-37.
Grants-in-aid, Contributions and Donations.				
Grant-in-aid to the Historical Museum at Satara	3,000		3,300	
Grant of annuity to the Parasnis family in perpetuity	2,400		2,400	
Grant-in-aid to the Archæological Museum at Bijapur	1,300		1,300	
Grant-in-aid to the Prince of Wales' Museum of Western India	92,200		94,700	
TOTAL .. Voted ..	98,900	1,02,000	1,01,700	92,332

37-EDUCATION.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
A-UNIVERSITY.					
A GRANTS TO UNIVERSITIES	37-A	1,50,400	1,50,400	1,50,400	1,50,436
B GOVERNMENT ARTS COLLEGES	37-A	8,85,500	8,74,400	8,73,700	9,12,719
C GRANTS TO NON-GOVERNMENT ARTS COLLEGES	37-A	1,39,800	1,41,800	1,39,800	1,39,800
D GOVERNMENT PROFESSIONAL COLLEGES	37-A	4,74,200	4,79,300	4,77,600	4,88,589
E GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES ..	37-A	....	100	....	....
TOTAL ..		16,49,900	16,46,000	16,41,500	16,91,544
Charged ..		*3,54,600*	*3,74,400*	*3,70,900*	*4,19,443*
Voted ..		12,95,300	12,71,600	12,70,600	12,72,101
B-SECONDARY.					
F GOVERNMENT SECONDARY SCHOOLS	37-B	8,12,200	8,35,900	8,73,100	8,14,064
G DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—	37-B				
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES	37-B	4,40,000	4,40,200	4,40,200	4,39,190
(2) OTHER COMMUNITIES	37-B	9,56,600	8,78,500	8,53,700	8,78,506
H GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION ..	37-B	67,800	65,500	65,500	65,329
TOTAL .. Voted ..		22,76,600	22,20,100	22,32,500	21,97,089
C-PRIMARY.					
I GOVERNMENT PRIMARY SCHOOLS	37-C	9,000	8,600	8,200	8,309
J DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.. ..	37-C	18,800	18,500	19,000	17,264
K GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION	37-C	1,09,32,500	1,10,73,400	1,04,37,500	1,01,84,075
TOTAL ..		1,09,60,300	1,11,00,500	1,04,64,700	1,02,09,648
Charged ..		*2,00,000*	*2,00,000*	*4,15,000*	....
Voted ..		1,07,60,300	1,09,00,500	1,00,49,700	1,02,09,648

37-EDUCATION.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
D-SPECIAL.		Rs.	Rs.	Rs.	Rs.
L Government Special Schools	37-D	5,99,600	5,99,000	6,07,600	5,80,549
M Direct Grants to Non-government Special Schools—					
(1) Anglo-Indian and European Communities	37-D	18,000	18,400	18,400	29,746
(2) Other communities	37-D	69,300	73,200	69,300	68,299
N Grants to Local Bodies for Special Education	37-D	400	400	400	375
TOTAL ..		6,87,300	6,91,000	6,95,700	6,78,969
Charged ..		....	....	....	*16,453*
Voted ..		6,87,300	6,91,000	6,95,700	6,62,516
E-GENERAL.					
O Direction	37-E	1,58,700	1,64,600	1,52,900	1,61,765
P Inspection—					
(1) Anglo-Indian and European communities	37-E	21,200	20,800	20,200	11,726
(2) Other communities	37-E	3,36,800	3,82,300	3,39,800	3,41,979
Q Scholarships—					
(1) Anglo-Indian and European communities	37-E	19,000	19,200	19,200	17,308
(2) Other communities	37-E	3,22,000	3,77,000	4,09,000	3,42,901
R Miscellaneous—					
(1) Anglo-Indian and European communities	37-E	4,000	2,500	4,200	4,020
(2) Other communities	37-E	1,57,600	1,38,000	1,34,800	2,01,405
Lump provision for new Schemes of educational expansion and improvement		32,92,000	....	....	....
TOTAL ..		43,11,300	11,04,400	10,80,100	10,81,104
Charged ..		*71,700*	*71,800*	*56,400*	*70,528*
Voted ..		42,39,600	10,32,600	10,23,700	10,10,576
F-CHARGES IN ENGLAND.					
S Charge in England—High Commissioners—					
(1) Anglo-Indian and European communities — *Charged* ..	37-F	....	....	....	....
(1) Anglo-Indian and European communities — Voted ..	37-F	4,800	5,160	4,800	11,050
(2) Other Communities .. .. — *Charged* ..	37-F	*66,600*	*66,800*	*79,600*	*78,557*
(2) Other Communities .. .. — Voted ..	37-F	49,800	36,040	35,200	50,469
TOTAL ..		1,21,200	1,08,000	1,19,600	1,40,076
Charged ..		*66,600*	*66,800*	*79,600*	*78,557*
Voted ..		54,600	41,200	40,000	61,519
T Loss or gain by exchange—					
(1) Anglo-Indian and European communities — *Charged* ..		....	....	....	*—27*
(1) Anglo-Indian and European communities — Voted ..		....	—26	....	—65
(2) Other Communities .. .. — *Charged* ..		....	*—339*	....	*—406*
(2) Other Communities .. .. — Voted ..		....	—183	....	—263
TOTAL ..		....	—548	....	—761
Charged ..		....	*—339*	....	*—433*
Voted ..		....	—209	....	—328
Lump cut for probable savings — Voted ..		....	....	—1,00,000	....
Lump cut under "Allowances, honoraria, etc." — *Charged* ..		....	....	*—600*	....
Lump cut under "Allowances, honoraria, etc." — Voted ..		....	....	—5,400	....
Lump cut under "Contingencies" — Voted ..		....	....	—9,600	....
For rounding .. — *Charged* ..		*+100*	*+339*	*—300*	....
For rounding .. — Voted ..		+300	+209	—200	....
GRAND TOTAL ..		2,00,07,000	1,68,70,000	1,61,18,000	1,59,97,669
Charged ..		*6,93,000*	*7,13,000*	*9,21,000*	*5,84,548*
Voted ..		1,93,14,000	1,61,57,000	1,51,97,000	1,54,13,121

DETAILED ACCOUNT No. 37A. EDUCATION. University.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-UNIVERSITY.						
A-(1) Grants to Universities—						
Recurring grant—Bombay University .. .. *Charged* ..			*1,17,000*		*1,17,000*	*1,17,000*
Recurring grant— Do. .. .. Voted ..			33,400		33,400	33,436
Non-recurring grant Do. .. .. Voted ..			....		....	....
TOTAL ..			1,50,400	1,50,400	1,50,400	1,50,436
Charged ..			*1,17,000*	*1,17,000*	*1,17,000*	*1,17,000*
Voted ..			33,400	33,400	33,400	33,436
B-GOVERNMENT ARTS COLLEGES.						
Summary.						
B-1 Science College			1,96,900	1,96,500	1,75,000	1,87,282
B-2 Other Arts Colleges			6,88,600	6,77,900	6,98,700	7,25,437
TOTAL ..			8,85,500	8,74,400	8,73,700	9,12,719
Charged ..			*1,53,700*	*1,57,000*	*1,64,400*	*2,22,801*
Voted ..			7,31,800	7,17,400	7,09,300	6,89,918
DETAILS.						
B-1 SCIENCE COLLEGE.						
ROYAL INSTITUTE OF SCIENCE, BOMBAY.						
B-1 (1) Pay of Officers—						
Professors (400—1,500) .. .. .. *Charged* ..	*4*	*4*	*42,300*		*24,400*	
Principal, professors and other officers (170—1,500) Voted ..	6	6	47,200		45,400	
Total .. { *Charged* ..			*42,300*	*38,200*	*24,400*	*46,676*
Total .. { Voted ..			47,200	44,400	45,400	27,456
B-1 (2) Pay of Establishment—						
Clerks (30—140)	3	3	3,720		3,355	
Laboratory assistants (79—115)	7	5	7,320		9,177	
Field artists collectors (35—150)	3	2	2,400		2,876	
Demonstrators, physical Instructor, assistant lecturers and superintendent of stores (130—300)	16	9	24,603		27,304	
Servants (20—25)	17	16	4,487		4,188	
Temporary establishment			8,970		....	
Total .. Voted ..			51,500	54,700	46,900	54,351
Carried over ..			1,41,000	1,37,300	1,16,700	1,28,483

DETAILED ACCOUNT No. 37-A. EDUCATION. University—contd.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
DETAILS—*contd.*					
B-1 SCIENCE COLLEGE—concld.					
ROYAL INSTITUTE OF SCIENCE, BOMBAY—*concld.*					
Brought forward ..		1,41,000	1,37,300	1,16,700	1,28,483
B-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)	*Charged* ..	*365*		*400*	
	Voted ..	985		1,000	
House-rent and other allowances	*Charged* ..	*3,335*		*2,800*	
	Voted ..	5,715		7,400	
Total ..	*Charged* ..	*3,700*	*3,400*	*3,200*	*4,447*
	Voted ..	6,700	7,200	8,400	8,311
B-1 (4) Contingencies—					
Contract contingencies		32,000		33,400	
Pay of inferior servants		2,238		2,010	
Non-contract contingencies		7,212		7,240	
Reserve at the disposal of the Director of Public Instruction		100		100	
Customs duty on imported stores		3,950		3,950	
Total ..	Voted ..	45,500	48,600	46,700	46,041
TOTAL ..		1,96,900	1,96,500	1,75,000	1,87,282
	Charged ..	*46,000*	*41,600*	*27,600*	*51,123*
	Voted ..	1,50,900	1,54,900	1,47,400	1,36,159

DETAILED ACCOUNT No. 37A EDUCATION. University—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
B-GOVERNMENT ARTS COLLEGES—contd.						
B-2 Other Arts Colleges.						
B-2 (1) Pay of Officers—						
Principals and professors (400—1,750) .. Charged ..	*11*	*10*	*1,01,300*		*1,26,391*	
Professors and other officers (170—1,200) .. Voted ..	55	57	3,37,300		3,16,500	
Leave salary .. .. .. *Charged* ..			....		*2,209*	
Total .. *Charged* ..			*1,01,300*	*1,08,200*	*1,28,600*	*1,64,466*
Total .. Voted ..			3,37,300	3,17,300	3,16,500	2,87,607
B-2 (2) Pay of Establishment—						
Assistant lecturers, demonstrators, physical instructors and teachers (70—350)	65	43	98,948		1,21,583	
Hostel superintendent (150)	1	1	1,800		1,800	
Clerks (30—140)	14	14	16,716		16,238	
Laboratory assistants (25—100)	17	6	3,907		10,923	
Servants (15—25)	44	37	8,383		9,556	
Temporary establishment			31,546		....	
Total .. Voted ..			1,61,300	1,54,000	1,60,100	1,25,496
B-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance—(ordinary) .. .. *Charged* ..			*650*		*620*	
Travelling allowance—(ordinary) .. .. Voted ..			1,900		1,875	
House-rent and other allowances .. .. *Charged* ..			*5,750*		*7,580*	
House-rent and other allowances .. .. Voted ..			14,700		16,525	
Cost of passages under the Superior Civil Services Rules, 1924 ..			....		....	
Total .. *Charged* ..			*6,400*	*7,200*	*8,200*	*7,212*
Total .. Voted ..			16,600	17,100	18,400	12,351
B-2 (4) Contingencies—						
Contract contingencies			47,960		41,790	
Pay of inferior servants			10,083		9,138	
Non-contract contingencies			4,782		13,582	
Other supplies and services			....		....	
Customs duty on imported stores			2,375		1,890	
Reserve at the disposal of the Director of Public Instruction ..			500		500	
Total .. Voted ..			65,700	74,100	66,900	1,28,305
TOTAL ..			6,88,600	6,77,900	6,98,700	7,25,437
Charged ..			*1,07,700*	*1,15,400*	*1,36,800*	*1,71,678*
Voted ..			5,80,900	5,62,500	5,61,900	5,53,759

DETAILED ACCOUNT No. 37A. **EDUCATION.** **University**—contd.	Strength, 1937–38.	Strength, 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.						
Recurring grants			1,39,800		1,39,800	
Non-recurring grants			....		....	....
TOTAL .. Voted ..			1,39,800	1,41,800	1,39,800	1,39,800
D—GOVERNMENT PROFESSIONAL COLLEGES.						
SUMMARY.						
D-1 Law College			59,800	60,900	59,000	59,219
D-2 College of Engineering, Poona			2,22,500	2,38,300	2,33,000	2,59,725
D-3 Training College for Secondary Teachers			74,200	77,600	72,500	66,560
D-4 Sydenham College of Commerce and Economics, Bombay ..			1,17,700	1,02,500	1,12,200	1,03,085
TOTAL ..			4,74,200	4,79,300	4,77,600	4,88,589
Charged ..			*83,900*	*1,00,400*	*89,500*	*79,642*
Voted ..			3,90,300	3,78,900	3,88,100	4,08,947
DETAILS.						
D-1.—LAW COLLEGE.						
D-1 (1) Pay of Officers—						
Principal and professors 1 (500), 9 (375)	10	10	46,500		46,500	
Total .. Voted ..			46,500	46,500	46,500	46,500
D-1 (2) Pay of Establishment—						
Clerks and registrar (25—300)	4	4	7,304		6,004	
Servants (19—24)	4	4	1,096		996	
Total .. Voted ..			8,400	8,600	7,000	7,104
D-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance			....		....	
House-rent and other allowances			600		1,200	
Total .. Voted ..			600	900	1,200	1,195
D-1 (4) Contingencies—						
Contract contingencies			4,200		4,150	
Non-contract contingencies			100		150	
Total .. Voted ..			4,300	4,900	4,300	4,420
TOTAL .. Voted ..			59,800	60,900	59,000	59,219

DETAILED ACCOUNT No. 37A. **EDUCATION.** **University**—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.			Rs.	Rs.	Rs.	Rs.
D-2 College of Engineering, Poona.						
D-2 (1) Pay of Officers—						
Principal and professors (400—1,750) .. *Charged* ..	*2*	*2*	*19,100*		*33,900*	
Professors and other officers (170—1,375) .. Voted ..	13	14	73,800		68,800	
Leave salary .. .. .. Voted ..			....		....	
Total .. *Charged* ..			*19,100*	*37,500*	*33,900*	*30,301*
Total .. Voted ..			73,800	69,300	68,800	95,071
D-2 (2) Pay of Establishment—						
Teachers and instructors (150—250)	10	4	10,893		26,154	
Clerks (30—140)	5	5	5,232		5,015	
Curator and laboratory assistants (30—180)	10	1	600		9,428	
Servants (20—29)	12	11	2,172		2,784	
Workshop establishment (30—240)	18	5	5,760		20,960	
Engineering laboratory establishment (45—220)	8	5	8,400		11,259	
Temporary establishment			42,243		....	
Total .. Voted ..			75,300	77,300	75,600	74,962
D-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (ordinary) .. *Charged* ..			*700*		*700*	
Travelling allowance .. (ordinary) .. Voted ..			1,250		1,350	
House-rent and other allowances .. .. *Charged* ..			....		....	
House-rent and other allowances .. .. Voted ..			650		750	
Cost of passages under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..			....		....	
Total .. *Charged* ..			*700*	*700*	*700*	*2,563*
Total .. Voted ..			1,900	2,100	2,100	3,524
D-2 (4) Contingencies—						
Contract contingencies			41,600		43,200	
Pay of inferior servants			3,528		3,036	
Non-contract contingencies			902		905	
Other supplies and services			5,360		5,349	
Customs duty on imported stores			250		250	
Reserve at the disposal of the Director of Public Instruction ..			60		60	
Total .. Voted ..			51,700	51,400	52,800	53,304
TOTAL ..			2,22,500	2,38,300	2,33,900	2,59,725
Charged ..			*19,800*	*38,200*	*34,600*	*32,864*
Voted ..			2,02,700	2,00,100	1,99,300	2,26,861

DETAILED ACCOUNT No. 37A. **EDUCATION.** University—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.						
D-3 Training College for Secondary Teachers.						
D-3 (1) Pay of Officers—						
Principal	..	*1*	*15,900*		....	
Professors and lecturers (300—900 and 170—650) Voted ..	8	7	27,740		39,940	
Special pay to medical officer for medical charge			360		360	
Total .. { *Charged* ..			*15,900*	*16,000*	....	....
Total .. { Voted ..			28,100	30,000	40,300	36,260
D-3 (2) Pay of Establishment—						
Clerks (30—80)	2	2	2,920		2,064	
Assistant lecturers (150—250)	2	2	5,700		6,256	
Teachers under training			3,000		9,500	
Servants (20)	2	2	680		480	
Deduct—Probable savings			....		—2,000	
Total .. Voted ..			12,300	13,700	16,300	11,601
D-3 (3) Alowances, Honoraria, etc.—						
Travelling allowance .. (Ordinary) .. { *Charged* ..			*150*		*100*	
Travelling allowance .. (Ordinary) .. { Voted ..			300		300	
House-rent and other allowances .. .. { *Charged* ..			*1,250*		....	
House-rent and other allowances .. .. { Voted ..			4,500		7,600	
Cost of passages under the Superior Civil Services Rules, 1924 ..			....		....	
Total .. { *Charged* ..			*1,400*	*1,300*	*100*	....
Total .. { Voted ..			4,800	4,000	7,900	6,233
D-3 (4) Contingencies—						
Contract contingencies			3,825		3,800	
Pay of inferior servants			1,446		1,458	
Non-contract contingencies			409		422	
Other supplies and services			....		....	
Stipends to teachers from non-Government schools under training ..			5,900		2,100	
Reserve at the disposal of the Director of Public Instruction ..			120		120	
Total .. Voted ..			11,700	12,600	7,900	12,466
TOTAL ..			74,200	77,600	72,500	66,560
TOTAL .. { *Charged* ..			*17,300*	*17,300*	*100*	....
TOTAL .. { Voted ..			56,900	60,300	72,400	66,560

DETAILED ACCOUNT No. 37A. **EDUCATION.** **University**—contd.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.							
D-4 Sydenham College of Commerce and Economics, Bombay.							
D-4 (1) Pay of Officers—							
Principal and professors (400—1,500) ..	.. *Charged* ..	*4*	*3*	*33,500*		*49,300*	
Professors, etc. (170—600) ..	.. Voted ..	9	12	37,700		27,700	
Leave salary ..	.. *Charged* ..	..		*9,900*		....	
Total ..	*Charged* ..			*43,400*	*41,500*	*49,300*	*42,397*
	Voted ..			37,700	26,600	27,700	28,480
D-4 (2) Pay of Establishment—							
Assistant and part-time lecturers ..	..	..	3	2,520		....	
Clerks (30—225) ..	..	4	3	4,612		6,272	
Shorthand and physical instructors	..	2	..	....		2,180	
Servants (20—21) ..	..	5	5	1,628		1,248	
Temporary establishment ..	..	..	..	3,640		....	
Total	.. Voted ..			12,400	12,300	9,700	9,174
D-4 (3) Allowances, Honoraria, etc.—							
Travelling allowance .. (Ordinary) ..	*Charged* ..			*500*		*350*	
	Voted ..			55		75	
House-rent and other allowances ..	*Charged* ..			*2,900*		*5,150*	
	Voted ..			4,945		3,625	
Total ..	*Charged* ..			*3,400*	*3,400*	*5,500*	*4,381*
	Voted ..			5,000	2,400	3,700	2,362
D-4 (4) Contingencies—							
Contract contingencies ..	..			3,600		4,100	
Pay of inferior servants ..	..			2,244		2,220	
Non-contract contingencies ..	..			9,956		9,980	
Total	.. Voted ..			15,800	16,300	16,300	16,291
TOTAL	..			1,17,700	1,02,500	1,12,200	1,03,085
Total ..	*Charged* ..			*46,800*	*44,900*	*54,800*	*46,778*
	Voted ..			70,900	57,600	57,400	56,307

DETAILED ACCOUNT No. 37A. EDUCATION. University—concld.	Strength. 1937–38	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
E-GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.						
E-1 Grants-in-aid, Contributions and Donations.						
Recurring grants			....		....	
Non-recurring grants			....		....	
TOTAL .. Voted ..			....	100	....	....

DETAILED ACCOUNT No. 31B.

EDUCATION.

Secondary.

F-GOVERNMENT SECONDARY SCHOOLS.						
SUMMARY.						
F-1 SECONDARY SCHOOLS FOR BOYS			7,45,600	7,80,900	8,10,600	7,62,131
F-2 SECONDARY SCHOOLS FOR GIRLS			56,600	53,000	52,500	51,933
F-3 CHARGES IN CONNECTION WITH EDUCATION IN PHYSICAL CULTURE .			10,000	2,000	10,000	....
TOTAL .. Voted ..			8,12,200	8,35,900	8,73,100	8,14,064
DETAILS.						
F-1 SECONDARY SCHOOLS FOR BOYS.						
F-1 (1) Pay of Officers—						
Principal and head masters (170—800)	19	19	79,220		81,842	
Special pay to medical officer for medical charge			240		240	
Leave salary			2,340		218	
Total .. Voted ..			81,800	83,000	82,300	83,150
F-1 (2) Pay of Establishment—						
Head masters, assistant masters and superintendent (30—300) ..	344	332	5,54,529		5,80,232	
Clerks (30—100)	21	21	20,604		19,332	
Laboratory assistants (20—30)	17	16	5,374		5,420	
Servants (12—21)	68	67	13,213		13,116	
Temporary establishment			3,080		....	
Special pay to medical officer for medical charge			1,800		1,800	
Provision for readjustment of pay of certain assistant masters according to the Fundamental Rules			....		37,100	
Deduct—Probable Savings			—6,000		—10,000	
Total .. Voted ..			5,92,600	6,25,200	6,47,000	5,95,998
Carried over ..			6,74,400	7,08,200	7,29,300	6,79,148

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
Brought over ..			6,74,400	7,08,200	7,29,300	6,79,148
F-GOVERNMENT SECONDARY SCHOOLS—contd.						
F-1 SECONDARY SCHOOLS FOR BOYS—contd.						
F.-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance { ordinary			2,790		2,710	
Do. do. { Fixed			....		30	
House-rent and other allowances			9,810		11,760	
Total .. Voted ..			12,600	14,000	14,500	15,424
F-1 (4) Contingencies—						
Contract contingencies			22,690		24,130	
Pay of inferior servants			22,426		23,779	
Non-contract contingencies			12,544		17,677	
Other supplies and services			940		....	
Reserve at the disposal of the Director of Public Instruction ..					1,214	
Voted ..			58,600	58,700	66,800	67,559
Total .. Voted ..			7,45,600	7,80,900	8,10,600	7,62,131
F-2 SECONDARY SCHOOLS FOR GIRLS.						
F-2 (1) Pay of Officers—						
Lady superintendent			....		....	
Leave salary			....		....	
Special pay to medical officer for medical charge			....		....	
Total .. Voted ..			....	....	....	....
F-2 (2) Pay of Establishment—						
Head mistresses, assistant masters, etc. (30—300)	21	22	46,624		44,224	
Clerks (35)	1	1	660		660	
Servants (16—18)	7	7	1,416		1,416	
Temporary establishment			600		....	
Deduct—Probable savings			—1,000		—1,000	
Total .. Voted ..			48,300	46,100	45,300	44,792
F-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			215		125	
House-rent and other allowances			785		875	
Total .. Voted ..			1,000	900	1,000	1,023
F-2 (4) Contingencies—						
Contract contingencies			1,955		855	
Pay of inferior servants			948		948	
Non-contract contingencies			4,297		4,297	
Reserve at the disposal of the Director of Public Instruction ..			100		100	
Total .. Voted ..			7,300	6,000	6,200	6,118
TOTAL .. Voted ..			56,600	53,000	52,500	51,933

DETAILED ACCOUNT No. 37B. EDUCATION. Secondary—concld.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
G-DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.				
(1) Anglo-Indian and European Communities.				
(i) Recurring.				
(a) *Ordinary Grants-in-aid—* To secondary schools	3,11,020		3,11,220	
(b) *Special Grants-in-aid—* For Anglo-Indian and European Education	1,07,340		1,07,340	
Grants to soldiers' children	2,500		2,500	
(ii) Non-recurring.				
Building grants	18,000		18,000	
Miscellaneous	1,140		1,140	
Total .. Voted	4,40,000	4,40,200	4,40,200	4,39,190
(2) Other Communities.				
G-(2) Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
G-(2) (a) Ordinary grants-in-aid, etc.—				
English teaching schools	1,90,070		1,70,460	
Anglo-Vernacular schools	7,28,790		6,59,600	
G-(2) (b) Special grants-in-aid, etc.—				
War and fee grants	19,240		19,240	
Scheme for Provident Fund for teachers in recognized Secondary Schools	10,000		....	
(ii) Non-Recurring.				
Building grants	....		....	
Grants for apparatus, books and furniture	8,500		4,400	
Total .. Voted	9,56,600	8,78,500	8,53,700	8,78,506
H-GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.				
H-1 Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
H-1 (a) Ordinary grants-in-aid, etc.—				
Anglo-Vernacular schools	67,080		64,780	
H-1 (b) Special grants-in-aid, etc.—				
War and fee grants	320		320	
(ii) Non-recurring.				
Grants for apparatus, books, etc.	400		400	
Total .. Voted	67,800	65,500	65,500	65,329

DETAILED ACCOUNT No. 37C. EDUCATION. Primary.	Strength 1937-38.	Strength 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
I-GOVERNMENT PRIMARY SCHOOLS.						
DETAILS.						
I-PRIMARY SCHOOLS FOR BOYS.						
I-I (1) Pay of Establishment—						
Head masters, assistant masters, etc. (30—60)	10	10	5,448		5,252	
Servants	1	1	180		180	
Provident fund contribution			172		208	
Deduct—Probable savings			....		—540	
Total .. Voted ..			5,800	5,400	5,100	4,845
I-I (2) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			50		100	
Allowance for medical charge			100		....	
Total .. Voted ..			150	200	100	66
I-I (3) Contingencies—						
Contract contingencies			235		190	
Pay of inferior servants			1,616		1,616	
Non-contract contingencies			1,199		1,194	
Total .. Voted ..			3,050	3,000	3,000	3,398
TOTAL .. Voted ..			9,000	8,600	8,200	8,309

DETAILED ACCOUNT No. 37C. EDUCATION. Primary—concld.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
J-DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.					
J-1. Grants-in-aid, Contributions and Donations—					
(i) Recurring.					
1. Ordinary grants		17,700		17,700	
2. Special grants to Mulla schools for taluka work		....		....	
3. War and fee grants		1,100		1,300	
(ii) Non-recurring.					
1. Building grants		....		....	
2. Grants for apparatus, books and furniture		....		....	
TOTAL .. Voted ..		18,800	18,500	19,000	17,264
K-GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.					
(i) Recurring.					
Grants to the Bombay Municipality	*Charged* ..	....		*2,15,000*	
	Voted ..	7,83,000		5,58,000	
Grants to local bodies other than the Bombay Municipality ..	*Charged* ..	*2,00,000*		*2,00,000*	
	Voted ..	99,19,500		94,34,500	
(ii) Non-recurring.					
Building and equipment grants		30,000		30,000	
TOTAL ..		1,09,32,500	1,10,73,400	1,04,37,500	1,01,84,075
	Charged ..	*2,00,000*	*2,00,000*	*4,15,000*	....
	Voted ..	1,07,32,500	1,08,73,400	1,00,22,500	1,01,84,075

DETAILED ACCOUNT No. 37D. EDUCATION. Special.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
L-GOVERNMENT SPECIAL SCHOOLS.			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
L-1 TRAINING SCHOOLS FOR BOYS			2,71,500	2,74,700	2,76,900	2,62,705
L-2 TRAINING SCHOOLS FOR GIRLS			1,93,700	1,91,500	1,97,300	1,88,434
L-3 COMMERCIAL CLASS IN BOMBAY			5,000	4,900	4,900	5,026
L-4 JEHANGIR DINSHAW VAKIL COMMERCIAL SCHOOL, BROACH .			3,100	3,000	3,000	2,884
L-5 SCHOOL OF ART			1,16,300	1,14,900	1,15,500	1,21,500
L-6 CHARGES IN CONNECTION WITH ADULT EDUCATION			10,000	10,000	10,000	....
TOTAL ..			5,99,600	5,99,000	6,07,600	5,80,549
Charged ..			....	....	....	*16,453*
Voted ..			5,99,600	5,99,000	6,07,600	5,64,096
DETAILS.						
L-GOVERNMENT SPECIAL SCHOOLS.						
L-1 TRAINING SCHOOLS FOR BOYS.						
L-1 (1) Pay of Officers—						
Principals (170—800)	4	4	13,140		12,740	
Special pay to medical officer for medical charge			660		660	
Total .. Voted ..			13,800	13,700	13,400	10,869
L-1 (2) Pay of Establishment—						
Head masters, assistant masters in Training schools (30—300) ..	64	62	1,06,331		1,09,871	
Head masters, assistant masters in Practising schools (35—75) ..	56	56	38,401		38,443	
Clerks (30—100)	11	11	9,668		9,538	
Servants (15—21)	26	26	5,340		5,388	
Temporary establishment			600		....	
Special pay to medical officer for medical charge			360		360	
Provision for readjustment of pay of certain assistant masters according to the Fundamental Rules			....		3,400	
Deduct—Probable savings			....		–1,000	
Total .. Voted ..			1,60,700	1,61,800	1,66,000	1,58,894
L-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			120		120	
Travelling allowance (ordinary)			960		760	
House-rent and other allowances			3,300		3,300	
Stipends to students			56,500		57,000	
Allowance for medical charge			120		120	
Total .. Voted ..			61,000	64,300	61,300	57,365
Carried over ..			2,35,500	2,39,800	2,40,700	2,27,128

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*			Rs.	Rs.	Rs.	Rs.
L-1 TRAINING SCHOOLS FOR BOYS—contd.						
Brought forward ..			2,35,500	2,39,800	2,40,700	2,27,128
L-1 (4) Contingencies—						
Contract contingencies			5,963		6,385	
Pay of inferior servants			19,854		19,568	
Non-contract contingencies			9,783		9,847	
Other supplies and services			....		....	
Reserve at the disposal of the Director of Public Instruction ..			400		400	
Allowance for medical charge			....		....	
Total .. Voted ..			36,000	34,900	36,200	35,577
TOTAL .. Voted ..			2,71,500	2,74,700	2,76,900	2,62,705
L-2 TRAINING SCHOOLS FOR GIRLS.						
L-2 (1) Pay of Officers—						
Lady superintendent			....		....	
Lady superintendent and assistant lady superintendent (170—770) ..	6	5	23,600		18,800	
Special pay to medical officer for medical charge			600		600	
Total .. Voted ..			24,200	19,200	19,400	20,071
L-2 (2) Pay of Establishment—						
Head masters, assistant masters and mistresses in Training schools, etc. (30—200)	54	49	79,485		88,105	
Head mistresses, assistant mistresses in Practising schools (30—60) ..	37	37	22,869		23,531	
Clerks (30—80)	4	4	3,840		3,840	
Servants (15—29)	27	27	5,412		5,424	
Temporary establishment			3,194		....	
Provident fund contribution			....		....	
Provision for readjustment of pay of certain assistant masters according to the Fundamental Rules			....		1,600	
Deduct—Probable savings			....		....	
Total .. Voted ..			1,14,800	1,14,900	1,22,500	1,14,946
L-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance { fixed			240		240	
Travelling allowance { ordinary			360		250	
House-rent and other allowances			2,040		2,250	
Stipends to students			27,000		27,400	
Allowance for medical charge			360		360	
Total .. Voted ..			30,000	32,100	30,500	29,012
Carried over ..			1,69,000	1,66,200	1,72,400	1,64,029

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—contd.				
L-2 TRAINING SCHOOLS FOR GIRLS—contd.				
Brought forward ..	1,69,000	1,66,200	1,72,400	1,64,029
-2 (4) Contingencies—				
Contract contingencies	6,115		6,215	
Pay of inferior servants	7,637		7,614	
Non-contract contingencies	10,868		10,991	
Allowance for medical charge	....		....	
Reserve at the disposal of the Director of Public Instruction	80		80	
Total .. Voted ..	24,700	25,300	24,900	24,405
TOTAL .. Voted ..	1,93,700	1,91,500	1,97,300	1,88,434

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Strength, 1937–38.	Strength, 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate 1937–38.	1936–37.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*			Rs.	Rs.	Rs.	Rs.
L-3 COMMERCIAL CLASS IN BOMBAY.						
L-3 (1) Pay of Establishment—						
Masters (150—175)	2	..	....		3,960	
Servants (20)	1	1	240		240	
Temporary establishment			3,960		....	
Total ..Voted ..			4,200	4,300	4,200	4,159
L-3 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			500		400	
Total ..Voted ..			500	400	400	225
L-3 (3) Contingencies—						
Contract contingencies			150		150	
Non-contract contingencies			150		150	
Total ..Voted ..			300	200	300	642
Total ..Voted ..			5,000	4,900	4,900	5,026
L-4 JEHANGIR DINSHAH VAKIL COMMERCIAL SCHOOL, BROACH.						
L-4 (1) Pay of Establishment—						
Instructors and allowance to a clerk (150—175)	2	...	96		2,608	
Servants (16)	1	1	192		192	
Temporary Establishment			2,612		....	
Total ..Voted ..			2,900	2,800	2,800	2,692
L-4 (2) Contingencies—						
Contract contingencies			100		100	
Pay of inferior servants			24		24	
Non-contract contingencies			76		76	
Total ..Voted ..			200	200	200	192
Total ..Voted ..			3,100	3,000	3,000	2,884
L-5 SCHOOL OF ART.						
L-5 (1) Pay of Officers—						
Director, Deputy Director, superintendent, teachers, professor and assistant professor (170—1,000) .. Voted ..	7	7	38,400		38,700	
Total .. *Charged* ..			....	....	....	*14,677*
Total .. Voted ..			38,400	39,400	38,700	32,136
L-5 (2) Pay of Establishment—						
Teachers and instructors (70—250)	9	9	14,717		16,689	
Clerks (40—200)	4	4	4,595		4,285	
Studio assistant (150—200)	1	1	2,250		1,950	
Servants (20—24)	14	14	4,044		3,444	
Work-shop establishment	9	9	12,204		11,862	
Temporary establishment			6,290		3,670	
Deduct—Probable savings			—1,000		....	
Total ..Voted ..			43,100	41,600	41,900	39,722
Carried over ..			81,500	81,000	80,600	86,535

DETAILED ACCOUNT No. 37D. EDUCATION. Special—concld.		Budget Estimate, 1938-39.	Revised Estimate 1937-38.	Budget Estimate 1937-38.	1936-37.
L-GOVERNMENT SPECIAL SCHOOLS—contd.		Rs.	Rs.	Rs.	Rs.
L-5 SCHOOL OF ART—contd.					
Brought forward ..		81,500	81,000	80,600	86,535
L-5 (3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)	Voted ..	485		800	
House-rent and other allowances	Voted ..	4,255		4,340	
Fees to Lecturers in the Architectural classes	Voted ..	9,660		9,960	
Cost of passages under the Superior Civil Services Rules, 1924	*Charged* ..	....		....	
Total ..	*Charged* ..	....	....	....	*1,776*
	Voted ..	14,400	14,200	15,100	13,581
L-5 (4) Contingencies—					
Contract contingencies		13,142		14,100	
Pay of inferior servants		2,538		2,538	
Non-contract contingencies		1,835		1,435	
Other supplies and services		2,885		1,727	
Total ..	Voted ..	20,400	19,700	19,800	19,608
TOTAL ..		1,16,300	1,14,900	1,15,500	1,21,500
TOTAL ..	*Charged* ..	....	....	....	*16,453*
	Voted ..	1,16,300	1,14,900	1,15,500	1,05,047
M-DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.					
(1) Anglo-Indian and European Communities.					
(i) Recurring.					
(a) Ordinary Grants-in-aid—					
(1) Special schools		2,000		2,200	
(2) Training institutions		10,000		10,200	
(b) Special Grants-in-aid—					
Grants to apprentices' homes		6,000		6,000	
TOTAL ..	Voted ..	18,000	18,400	18,400	29,746
(2) Other Communities.					
M-1 Grants-in-aid, Contributions and Donations.					
(i) Recurring.					
Recurring grants		68,350		68,350	
Reformatories—					
(1) Grants to industrial and reformatory institutions		950*		950	
(2) Maintenance of juvenile female convicts		....		....	
(ii) Non-recurring.					
Buildings grants and grants for apparatus, books and furniture		....		....	
TOTAL ..	Voted ..	69,300	73,200	69,300	68,299
N-1 GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.					
N-1 Grants-in-aid, Contributions and Donations.					
Recurring grants		400		400	
TOTAL ..	Voted ..	400	400	400	375

* This provision on account of the grant to the Salvation Army Willingdon Boys' Home for Technical Education is controlled by the Director of Industries.

DETAILED ACCOUNT No. 37E. EDUCATION. General.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate 1937–38.	Budget Estimate 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
DETAILS.							
O-DIRECTION.							
O-(1) Pay of Officers—							
Director and Deputy Director (1,550—3,000) ..	*Charged* ..	*2*	*2*	*52,000*		*40,400*	
Assistant Director (320—1,200)	Voted ..	1	1	9,220		6,320	
Superintendents (250—650)	.. ..	3	3	15,680		21,280	
Leave salary	.. ..			....		....	
Total ..	*Charged* ..			*52,000*	*56,000*	*40,400*	*50,669*
	Voted ..			24,900	28,800	27,600	24,075
O-(2) Pay of Establishment—							
Assistant superintendents and clerks (30—300)	.. ..	48	48	66,791		70,191	
Servants (16—29)	.. ..	12	12	2,809		2,809	
Temporary establishment	.. ..					....	
Total ..	Voted ..			69,600	67,200	73,000	72,636
O-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..			*2,900*		*2,500*	
	Voted ..			3,000		2,600	
House-rent and other allowances	*Charged* ..			....		....	
	Voted ..			....		....	
Cost of Passages under the Superior Civil Services Rules, 1924	*Charged* ..			....		.....	
Total ..	*Charged* ..			*2,900*	*3,500*	*2,500*	*3,583*
	Voted ..			3,000	2,500	2,600	3,861
O-(4) Contingencies—							
Contract contingencies	.. ..			3,000		3,000	
Pay of inferior servants	.. ..			180		200	
Non-contract contingencies	.. ..			3,120		3,600	
Total ..	Voted ..			6,300	6,600	6,800	6,941
TOTAL ..				1,58,700	1,64,600	1,52,900	1,61,765
	Charged ..			*54,900*	*59,500*	*42,900*	*54,252*
	Voted ..			1,03,800	1,05,100	1,10,000	1,07,513

DETAILED ACCOUNT No. 37E EDUCATION. General—contd.		Strength, 1937–38.	Strength, 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
DETAILS.							
P-INSPECTION.							
(1) Anglo-Indian and European Communities.							
P-(1) Pay of Officers—							
Inspector (1,000—50—1,200)	Voted ..	1	1	11,400		10,800	
Total ..	*Charged* ..			....	....	....	*731*
	Voted ..			11,400	10,700	10,800	3,833
P-(2) Pay of Establishment—							
Clerks at rates varying from Rs. 45 to Rs. 190 ..	..	4	4	4,756		4,156	
Servants at rates varying from Rs. 16 to Rs. 19 ..	..	2	2	444		444	
Total .. Voted	..			5,200	4,900	4,600	4,923
P-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	Voted ..			3,400		3,600	
Total ..	*Charged* ..			....	....	....	*45*
	Voted ..			3,400	3,900	3,600	2,600
P-(4) Contingencies—							
Contract contingencies	..			350		350	
Pay of inferior servants	..			180		180	
Non-contract contingencies	..			670		670	
Total .. Voted	..			1,200	1,300	1,200	1,174
Deduct—Amount recoverable from other Governments ..	..			....	....	....	—1,580
TOTAL	..			21,200	20,800	20,200	11,726
TOTAL ..	*Charged*			....	....	....	*776*
	Voted ..			21,200	20,800	20,200	10,950
(2) Other Communities.							
P-(1) Pay of Officers—							
Inspectors and inspectresses (300—1,200) ..	*Charged* ..	1	*1*	*14,400*		*10,200*	
	Voted ..	8	7	38,120		45,798	
Deputy inspectors and inspectresses (170—900)	Voted ..	14	15	42,407		34,168	
Leave salary	Voted ..			1,773		3,034	
Total ..	*Charged* ..			*14,400*	*10,000*	*10,200*	*8,753*
	Voted ..			82,300	89,200	83,000	82,957
Carried over	..			96,700	99,200	93,200	91,710

DETAILED ACCOUNT No. 37E. **EDUCATION.** General—contd.	Strength, 1937–38.	Strength, 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37
			Rs.	Rs.	Rs.	Rs.
P-INSPECTION—contd.						
Brought forward ..			96,700	99,200	93,200	91,710
P-(2) Pay of Establishment—						
Assistant deputy inspectors (50—250) ..	23	23	54,132		61,963	
Clerks (30—200) ..	83	83	1,01,507		93,830	
Servants (15—24) ..	59	59	13,061		12,697	
Leave salary ..			6,000		6,000	
Temporary establishment ..			300		310	
Provision for adjustment of pay of certain inspecting officers according to the Fundamental Rules ..			....		1,800	
Deduct—Probable savings ..			....		—2,000	
Total .. Voted ..			1,75,000	2,11,200	1,74,600	1,74,158
P-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed, *Charged* ..			*400*		*400*	
Travelling allowance .. ordinary, *Charged* ..			*1,400*		*1,500*	
Travelling allowance .. fixed, Voted ..			930		2,310	
Travelling allowance .. ordinary, Voted ..			31,990		32,576	
House-rent and other allowances .. *Charged* ..			....		....	
House-rent and other allowances .. Voted ..			6,180		10,314	
Cost of passages under the Superior Civil Services Rules, 1924 *Charged* ..					....	
Cost of passages under the Superior Civil Services Rules, 1924 Voted ..					....	
TOTAL .. *Charged* ..			*1,800*	*1,900*	*1,900*	*2,587*
TOTAL .. Voted ..			39,100	44,700	45,200	49,029
P-(4) Contingencies—						
Contract contingencies ..			6,033		6,380	
Pay of inferior servants ..			789		801	
Non-contract contingencies ..			12,172		12,414	
Other supplies and services ..			5,050		5,150	
Reserve at the disposal of the Director of Public Instruction ..			156		155	
Total .. Voted ..			24,200	25,300	24,900	24,495
TOTAL ..			3,36,800	3,82,300	3,39,800	3,41,979
Charged ..			*16,200*	*11,900*	*12,100*	*11,340*
Voted ..			3,20,600	3,70,400	3,27,700	3,30,639
Q-SCHOLARSHIPS.						
(1) Anglo-Indian and European Communities—						
In colleges ..			5,220		5,750	
In secondary schools ..			2,808		2,700	
In special schools ..			12,840		10,750	
Deduct—Probable savings ..			—1,868		....	
Total .. Voted ..			19,000	19,200	19,200	17,308
(2) Other Communities—						
In arts colleges ..			66,913		72,544	
In professional colleges ..			32,730		35,786	
In secondary schools ..			1,70,580		1,86,413	
In primary schools ..			27,072		27,072	
For Depressed classes ..			35,000		40,000	
In other special schools ..			....		....	
In Indian Military college at Dehra Dun ..			3,000		3,000	
In Sir J. J. School of Art ..			5,004		5,004	
Loss of fees on account of free studentships and other remissions.			....		64,000	
Deduct—Probable savings ..			—18,299		—24,819	
Total .. Voted ..			3,22,000	3,77,000	4,09,000	3,42,901

DETAILED ACCOUNT No. 37E. EDUCATION. General—concld.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
R-MISCELLANEOUS.	Rs.	Rs.	Rs.	Rs.
(1) Anglo-Indian and European Communities—				
Examination charges				
(*a*) Allowances, etc.	200		230	
(*b*) Contingencies	....		....	
Kindergarten and Junior School Certificate Examination	500		600	
Drawing and Arts Examinations .. *Charged*	*100*		*200*	
Drawing and Arts Examinations .. Voted	230		150	
Non-contract contingencies	....		50	
Contribution towards the cost of the Inter-Provincial Board and Chief Inspectorate	2,970		2,970	
TOTAL ..	4,000	2,500	4,200	4,020
TOTAL .. *Charged*	*100*	....	*200*	*45*
TOTAL .. Voted	3,900	2,500	4,000	3,975
(2) Other Communities—				
Examination charges .. *Charged*	*500*		*1,200*	
Examination charges .. Voted	85,700		80,300	
Grants for the encouragements of literature	19,620		18,640	
Dakshina and other fellowships	16,680		12,280	
Departmental publications	400		400	
Grant to the Bombay Boy Scouts' Association	21,700		10,780	
Grant to the Girl Guides' Association	4,000		2,200	
Miscellaneous	1,000		1,000	
Grant-in-aid to the Indian Institute of Science, Bangalore	5,000		5,000	
Grant-in-aid to the Women's College of the Shrimati Nathibai Thakersey Indian Women's University	....		....	
Indian Students' Union and Hostel—London	3,000		3,000	
TOTAL ..	1,57,600	1,38,000	1,34,800	2,01,405
Charged	*500*	*400*	*1,200*	*4,115*
Voted	1,57,100	1,37,600	1,33,600	1,97,290
S-CHARGES IN ENGLAND.				
Secretary of State for India—				
Leave and deputation pay .. *Charged*	....		....	
Leave and deputation pay .. Voted	....		....	
TOTAL .. *Charged*	....	....	....	....
TOTAL .. Voted	....	....	....	....
High Commissioner for India—				
Leave and deputation pay—				
(1) Anglo-Indian and European Communities .. Voted	....	....	....	9,757
(2) Other Communities .. *Charged*	*45,280*	*50,720*	*54,200*	*58,553*
(2) Other Communities .. Voted	19,880	14,360	14,690	34,109
Sterling overseas pay—				
(1) Anglo-Indian and European Communities .. *Charged*	....	....	....	....
(1) Anglo-Indian and European Communities .. Voted	4,800	5,160	4,800	1,293
(2) Other Communities .. *Charged*	*21,360*	*16,000*	*25,360*	*20,004*
(2) Other Communities .. Voted	17,600	17,600	17,760	14,061
Stores for India .. Voted	....	....	....	....
Other Charges .. *Charged*	....	....	....	....
Other Charges .. Voted	12,280	4,080	2,670	2,299
Rounding .. *Charged*	*—40*	*+80*	*+40*	....
Rounding .. Voted	+40	....	+80	....
TOTAL .. *Charged*	*66,600*	*66,800*	*79,600*	*78,557*
TOTAL .. Voted	54,600	41,200	40,000	61,519
GRAND TOTAL ..	2,00,07,000	1,68,70,000	1,61,18,000	1,59,97,669
Charged	*6,93,000*	*7,13,000*	*9,21,000*	*5,84,548*
Voted	1,93,14,000	1,61,57,000	1,51,97,000	1,54,13,121

38-MEDICAL.		Detailed Account, No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A.—Medical establishment	*Charged*	38A	*2,11,500*	*1,79,000*	*1,91,700*	*1,50,750*
	Voted		2,56,600	2,50,000	2,73,700	2,58,570
B.—Hospitals and dispensaries	*Charged*	38B	*77,200*	*78,000*	*73,700*	*71,807*
	Voted		25,35,100	24,15,000	24,05,500	23,03,587
C.—Grants for medical purposes	Voted	38C	3,06,400	2,97,000	3,12,600	2,96,635
D.—Medical colleges and schools	*Charged*	38D	*55,300*	*76,000*	*58,500*	*81,705*
	Voted		4,36,800	3,56,000	3,66,400	3,24,630
E.—Mental hospitals	*Charged*	38E	*24,300*	*25,000*	*23,500*	*28,290*
	Voted		4,85,800	5,30,000	4,88,000	4,82,103
F.—Chemical examiners	Voted	38F	46,500	44,000	42,300	43,179
G.—Charges in England	*Charged*	38G	*1,42,000*	*1,19,734*	*1,49,400*	*1,16,193*
	Voted		33,900	12,800	22,600	22,541
H.—Loss or gain by exchange	*Charged*		....	*—608*		*—629*
	Voted		....	—51	....	—120
Lump reduction	Voted		....	....	—30,000	....
Lump cut under "Allowances, Honoraria etc."	*Charged*		....	....	*—1,000*	....
	Voted		....	....	—4,600	....
Lump cut under "Contingencies"	Voted		....	....	—29,600	....
For Rounding	*Charged*		*—300*	*—126*	*+200*	....
	Voted		—100	+251	+100	....
TOTAL			46,11,000	43,82,000	43,43,000	41,79,241
	Charged		*5,10,000*	*4,77,000*	*4,96,000*	*4,48,116*
	Voted		41,01,000	39,05,000	38,47,000	37,31,125

DETAILED ACCOUNT No. 38-A.
MEDICAL.
A-Medical Establishment.

SUMMARY.					
A-1 Superintendence	*Charged*	*56,200*	*57,000*	*58,800*	*57,422*
	Voted	56,600	59,000	70,300	69,752
A-2 District medical officers	*Charged*	*1,55,300*	*1,22,000*	*1,32,900*	*93,328*
	Voted	98,900	1,07,000	1,01,200	1,15,041
A-3 Reserve medical subordinates	Voted	1,00,800	83,700	1,01,900	73,777
A-4 All India Medical Council	Voted	300	300	300	....
TOTAL		4,68,100	4,29,000	4,65,400	4,09,320
TOTAL	*Charged*	*2,11,500*	*1,79,000*	*1,91,700*	*1,50,750*
	Voted	2,56,600	2,50,000	2,73,700	2,58,570

DETAILED ACCOUNT No. 38-A. MEDICAL. A-Medical Establishment—contd.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
DETAILS.							
A-1 SUPERINTENDENCE.							
A-1 (1) Pay of Officers—							
Surgeon General (3,000)	*Charged*	1	1	*36,000*		*36,000*	
Personal Assistant (500—1850+*100 S. P.*)	*Charged*	1	1	*12,600*		*12,600*	
Lay Secretary (300—500)	Voted	1		....		16,200	
Office superintendent (300—500)	Voted	1	1	6,000		6,000	
Total	*Charged*			*48,600*	*49,400*	*48,600*	*47,963*
	Voted			6,000	17,000	22,200	21,737
A-1 (2) Pay of Establishment—							
Clerk (24—350)		28	25	28,690		30,408	
Servants (19—24)		8	8	2,150		1,932	
Temporary establishment				360		360	
Total	Voted			31,200	29,000	32,700	33,172
A-1 (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	*Charged*			*3,600*		*6,260*	
	Voted			6,430		7,740	
Travelling allowance (ordinary)	*Charged*			*3,400*		*3,340*	
	Voted			1,870		2,360	
Total	*Charged*			*7,000*	*7,000*	*9,600*	*8,893*
	Voted			8,300	8,000	10,100	9,204
A-1 (4) Contingencies—							
Contract contingencies				2,456		2,324	
Non-contract contingencies				8,500		2,832	
Pay of inferior servants				144		144	
Total	Voted			11,100	5,000	5,300	5,639
A-1 (5) Grants-in-aid, Contributions, etc.—							
Contribution for passages of officers lent by other Governments—							
Passage contribution	*Charged*			*600*	*600*	*600*	*566*
TOTAL				1,12,800	1,17,000	1,29,100	1,27,174
TOTAL	*Charged*			*56,200*	*57,000*	*58,800*	*57,422*
	Voted			56,600	59,000	70,300	69,752

DETAILED ACCOUNT No. 38-A. MEDICAL. A-Medical Establishment—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A-2 DISTRICT MEDICAL OFFICERS.			Rs.	Rs.	Rs.	Rs.
A-2 (1) Pay of Officers—						
Civil surgeons and other officers {*(500—1,850)+s.p.* *1 (100)* (350—900)} *Charged* ..	10	11	*1,46,700*		*1,18,300*	
Voted ..	13	12	86,200		85,900	
Total .. *Charged* ..			*1,46,700*	*1,07,500*	*1,18,300*	*83,44*
Total .. Voted ..			86,200	94,000	85,900	1,00,74
A-2 (2) Pay of Establishment—						
Subordinate medical service officer (60—7—200 + s.p. 5) ..	1	1	2,420		2,259	
Servants (20—22)	2	2	580		441	
Total .. Voted ..			3,000	3,000	2,700	2,648
A-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. *Charged* ..			*700*		*810*	
Voted ..			500		400	
Travelling allowance .. .. fixed .. *Charged* ..			*3,000*		*4,080*	
ordinary .. *Charged* ..			*2,900*		*3,950*	
Travelling allowance .. ordinary .. Voted ..			6,000		9,000	
Cost of passages granted under the S. C. S. Rules, 1924 *Charged* ..			*200*		*3,360*	
Total .. *Charged* ..			*6,800*	*14,300*	*12,200*	*9,118*
Total .. Voted ..			6,500	7,000	9,400	8,480
A-2 (4) Contingencies—						
Contract contingencies			540		540	
Non-contract contingencies			2,550		2,550	
Other supplies and services			50		50	
Pay of inferior servants			60		60	
Total .. Voted ..			3,200	3,000	3,200	3,169
A-2 (5) Grant-in-aid, Contribution, etc.—						
Contribution for passages of officers lent by other Governments— *Passage contribution* .. .. .. *Charged* ..			*1,800*	*200*	*2,400*	*766*
TOTAL ..			2,54,200	2,29,000	2,34,100	2,08,369
Charged ..			*1,55,300*	*1,22,000*	*1,32,900*	*93,328*
Voted ..			98,900	1,07,000	1,01,200	1,15,041
A-3 RESERVE MEDICAL SUBORDINATES.						
A-3 (1) Pay of Officers—						
Bombay medical service officers (200—450)	7	8	21,600	27,000	20,600	20,540
A-3 (2) Pay of Establishment—						
Subordinate medical service officers (Rs. 60—7—200), (60-5-170) ..	53	52	67,400	51,000	67,600	46,855
A-3 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			10,200		12,100	
Travelling allowance (ordinary)			1,600		1,600	
Total ..			11,800	5,700	13,700	6,382
TOTAL .. Voted ..			1,00,800	83,700	1,01,900	73,777
A-4 ALL-INDIA MEDICAL COUNCIL.						
A-4 (1) Allowances, Honoraria, etc.—						
Travelling allowance to the representative of the registered medical graduates on the Indian Medical Council .. Voted ..			300	300	300	....

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
B-1 Presidency Hospitals and Dispensaries—					
B-1 (*a*) JAMSETJI JIJIBHAI HOSPITAL	*Charged* ..	*36,100*	*31,000*	*25,700*	*25,500*
	Voted ..	3,21,900	3,13,000	2,80,400	2,78,954
B-1 (*b*) BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS	Voted ..	47,200	54,000	46,100	47,286
B-1 (*c*) OPHTHALMIC HOSPITAL	Voted ..	51,100	51,000	51,600	52,608
B-1 (*d*) ST. GEORGE'S HOSPITAL	*Charged* ..	*41,100*	*42,000*	*48,000*	*46,307*
	Voted ..	1,99,300	2,03,000	2,04,800	2,02,320
B-1 (*e*) GOKULDAS TEJPAL HOSPITAL	Voted ..	1,33,800	1,23,000	1,21,800	1,20,473
B-1 (*f*) PESTONJI CAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY	Voted ..	1,47,800	1,53,000	1,59,000	1,53,147
B-1 (*g*) BYRAMJEE JIJIBHAI HOSPITAL FOR CHILDREN ..	Voted ..	26,800	25,000	25,700	24,865
Probable savings ..	Voted ..	....	....	—4,000	....
Total B-1 ..	*Charged* ..	*77,200*	*73,000*	*73,700*	*71,807*
	Voted ..	9,27,900	9,22,000	8,85,400	8,79,653
B-2 Mofussil Hospitals and Dispensaries	*Charged* ..	....	*5,000*	....	....
	Voted ..	10,72,600	11,49,000	11,72,300	10,77,173
B-3 Leper Asylums	Voted ..	14,800	12,000	13,600	13,330
B-4 Grants to Hospitals and Dispensaries	Voted ..	3,34,300	3,30,000	3,30,300	3,33,431
B-5 Other charges	Voted ..	1,85,500	2,000	3,900	....
TOTAL ..		26,12,300	24,93,000	24,79,200	23,75,394
	Charged ..	*77,200*	*78,000*	*73,700*	*71,807*
	Voted ..	25,35,100	24,15,000	24,05,500	23,03,587

DETAILED ACCOUNT No. 38-B. **MEDICAL.** B-Hospitals and Dispensaries—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
DETAILS.			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES.						
B-1 (*a*) JAMSETJI JIJIBHAI HOSPITAL.						
B-1 (a) Pay of Officers—						
Venereologist (500—1,850) .. .. .. *Charged* ..	*1*	*2*	*33,900*		*24,600*	
Military assistant surgeons, Bombay medical service, and other officers (200—450) .. Voted ..	5	4	11,700		20,300	
Total .. *Charged* ..			*33,900*	*29,000*	*24,600*	*24,600*
Total .. Voted ..			11,700	15,000	20,300	18,158
B-1 (a) (2) Pay of Establishment—						
Resident anaesthetists (75)	2	2	1,800		1,650	
Superior establishment (23—350)	37	46	33,360		33,772	
Inferior establishment (20—28)	138	152	43,940		37,848	
Nursing Establishment			19,900		....	
Temporary establishment			1,500		530	
Total .. Voted ..			1,00,500	77,000	73,800	73,466
B-1 (a) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. ... *Charged* ..			*1,400*		*900*	
House-rent and other allowances .. ... Voted ..			6,340		5,390	
Travelling allowance (ordinary) .. .. *Charged* ..			*200*		*200*	
Travelling allowance (ordinary) .. .. Voted ..			600		610	
Travelling allowance (fixed) .. .. Voted ..			160		....	
Total .. *Charged* ..			*1,600*	*1,700*	*1,100*	*900*
Total .. Voted ..			7,100	6,000	6,000	6,358
B-1 (a) (4) Contingencies—						
Contract contingencies and cost of electric energy			41,000		36,000	
Non-contract contingencies			24,500		22,325	
Other supplies and services			1,28,500		1,14,127	
Customs duty on imported stores			2,000		1,400	
Pay of inferior servants			7,996		6,448	
Probable saving			—1,396		....	
Total .. Voted ..			2,02,600	2,15,000	1,80,300	1,80,972
B-1 (a) (5) Grants-in-aid, Contribution, etc.—						
Contribution for passage of officers lent by other Governments—						
Passage contribution .. .. .. *Charged* ..			*600*	*300*	....	....
TOTAL ..			3,58,000	3,44,000	3,06,100	3,04,454
Charged ..			*36,100*	*31,000*	*25,700*	*25,500*
Voted ..			3,21,900	3,13,000	2,80,400	2,78,954

DETAILED ACCOUNT No. 38-B MEDICAL. B-Hospitals and Dispensaries—contd.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.							
B-1 (*b*) BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS							
B-1 (b) (1) Pay of Officers—							
Resident Medical Officer (200—400)	Voted ..	1	1	6,000		3,800	
Total ..	Voted ..			6,000	5,000	3,800	3,643
B-1 (b) (2) Pay of Establishment—							
Subordinate Medical Service Officer (60—7—200 + S. P. 30)	..	1	1	904		2,048	
Superior establishment (25—160)	..	5	5	4,176		4,284	
Inferior establishment (20—28)	..	29	29	8,520		7,968	
Total ..	Voted ..			13,600	14,000	14,300	14,292
B-1 (b) (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	..			550		800	
Travelling allowance (ordinary)	..			50		....	
Total ..	Voted ..			600	1,000	800	844
B-1 (b) (4) Contingencies—							
Contract contingencies	..			7,000		7,000	
Non-contract contingencies	..			3,666		3,536	
Other supplies and services	..			15,800		15,368	
Pay of inferior servants	..			1,272		1,296	
Probable savings	..			—738		....	
Total ..	Voted ..			27,000	34,000	27,200	28,507
TOTAL ..	Voted ..			47,200	54,000	46,100	47,286

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (c) OPHTHALMIC HOSPITAL.						
B-1 (c) (1) Pay of Officers—						
Superintendent (1,000)	1	1	10,700		9,200	
Total .. Voted ..			10,700	9,800	9,200	12,000
B-1 (c) (2) Pay of Establishment—						
Subordinate Medical Service Officers (60—7—200 + S. P. 30), (60—5—170).	4	4	6,310		7,246	
Superior establishment (31—160)	5	5	5,041		4,981	
Inferior establishment (20—28)	26	26	7,719		7,133	
Temporary establishment			30		240	
Total .. Voted ..			19,100	17,800	19,600	18,695
B-1 (c) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			50		800	
Travelling allowances (Ordinary)			250		200	
Total .. Voted ..			300	800	1,000	1,038
B-1 (c) (4) Contingencies—						
Contract contingencies			4,800		4,800	
Non-contract contingencies			1,320		1,559	
Other supplies and services			14,100		14,649	
Pay of inferior servants			780		792	
Total .. Voted ..			21,000	22,600	21,800	20,875
TOTAL ..			51,100	51,000	51,600	52,608

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.		Strength, 1937–38.	Strength, 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.							
B-1 (*d*) St. GEORGE'S HOSPITAL.							
B-1 (d) (1) Pay of Officers—							
Superintendent and Resident Surgeon (500—1,850) ..	*Charged* ..	*2*	*2*	*39,600*		*45,600*	
Military assistant surgeons (200—700) ..	Voted ..	5	4	25,800		22,400	
Total ..	*Charged* ..			*39,600*	*39,400*	*45,600*	*40,404*
	Voted ..			25,800	24,000	22,400	24,868
B-1 (d) (2) Pay of Establishments—							
Superior establishment (24—350) ..	..	17	17	22,000		22,650	
Inferior establishment (20—75)	..	83	72	22,600		23,325	
Temporary establishment	..			400		480	
Provision for nursing home and association ..	..			600		600	
Leave salary	..			1,100		....	
Probable savings	..			....		—555	
	Total—Voted ..			46,700	46,000	46,500	45,491
B-1 (d) (3) Allowances, Honoraria, etc.—							
House-rent and other allowances ..	*Charged* ..			*1,500*		*1,800*	
	Voted ..			7,600		9,712	
Travelling allowance	.. Voted ..			700		1,188	
Total ..	*Charged* ..			*1,500*	*2,000*	*1,800*	*5,608*
	Voted ..			8,300	8,000	10,900	9,561
B-1 (d) (4) Contingencies—							
Contract contingencies	..			30,208		30,208	
Non-contract contingencies	..			11,413		11,013	
Other supplies and services	..			78,100		81,077	
Pay of inferior servants	..			2,532		2,702	
Probable savings	..			—3,753		....	
	Total—Voted ..			1,18,500	1,25,000	1,25,000	1,22,400
B-1 (d) (5) Grants-in-aid, contribution, etc.—							
Contribution for passage of officers lent by other Governments :—							
Passage contribution	*Charged* ..			....	*600*	*600*	*295*
	TOTAL ..			2,40,400	2,45,000	2,52,800	2,48,627
	Charged ..			*41,100*	*42,000*	*48,000*	*46,307*
	Voted ..			1,99,300	2,03,000	2,04,800	2,02,320

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (*e*) GOKULDAS TEJPAL HOSPITAL.						
B-1 (e) (1) Pay of Officers—						
Superintendent and Resident Medical Officer (200—1,000) ..	2	2	18,300		18,200	
Total—Voted ..			18,300	18,000	18,200	19,129
B-1 (e) (2) Pay of Establishment—						
Subordinate medical service officers (60—7—200+45 S.P.) ..	4	5	7,252		5,627	
Superior establishment (30—300)	17	17	18,957		18,427	
Inferior establishment (22—28)	51	52	16,123		13,306	
Nursing establishment			1,300		....	
Temporary establishment			1,250		240	
Leave salary			1,460		....	
Probable savings			−2,442		....	
Total—Voted ..			43,900	39,000	37,600	38,176
B-1 (e) (3) Allowances, Honoraria, etc.—						
House-rent and other allowance			2,800		2,155	
Travelling allowance ordinary			100		145	
Honoraria			2,800		2,400	
Total—Voted ..			5,700	6,000	4,700	5,670
B-1 (e) (4) Contingencies—						
Contract contingencies			9,876		9,876	
Non-contract contingencies			10,797		10,034	
Other supplies and services			41,700		38,100	
Customs duty on imported store			300		300	
Pay of inferior servants			3,227		2,990	
Total—Voted ..			65,900	60,000	61,300	57,498
TOTAL ..			1,33,800	1,23,000	1,21,800	1,20,473

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength 1937–38.	Strength 1938–39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (f) PESTONJI CAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY.						
B-1 (f) (1) Pay of Officers—						
Physicians and other officers (200—1,000)	3	3	17,600		17,900	
Total .. Voted ..			17,600	18,000	17,900	18,788
B-1 (f) (2) Pay of Establishment—						
Subordinate medical service officers (60—5—170)	1	1	600		600	
Superior establishment (34—250)	12	11	9,477		11,557	
Inferior establishment (20—28)	43	43	13,052		11,465	
Nursing establishment			28,321		29,783	
Temporary establishment			1,050		295	
Total .. Voted ..			52,500	51,000	53,700	51,169
B-1 (f) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			6,600		6,900	
Total .. Voted ..			6,600	6,000	6,900	4,886
B-1 (f) (4) Contingencies—						
Contract contingencies			15,000		15,023	
Non-contract contingencies			6,942		6,753	
Other supplies and services			43,100		51,000	
Pay of inferior servants			8,058		7,724	
Probale savings			—2,000		....	
Total .. Voted ..			71,100	78,000	80,500	78,304
TOTAL ..			1,47,800	1,53,000	1,59,000	1,53,147
B-1 (g) BYRAMJI JIJIBHAI HOSPITAL FOR CHILDREN.						
B-1 (g) (1) Pay of Establishment—						
Superior establishment (26—100)	5	5	3,280		3,191	
Inferior establishment (22—25)	15	15	4,520		4,009	
Total .. Voted ..			7,800	7,700	7,200	7,550
B-1 (g) (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			300	300	200	150
B-1 (g) (3) Contingencies—						
Contract contingencies			3,992		3,978	
Non-contract contingencies			1,254		1,254	
Other supplies and services			12,900		12,000	
Pay of inferior servants			1,032		1,068	
Probale savings			—478		....	
Total .. Voted ..			18,700	17,000	18,300	17,165
TOTAL ..			26,800	25,000	25,700	24,865

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938-39.	Revised Estimate, 1937–38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES.						
B-2 (1) Pay of Officers—						
Women assistant surgeons (250—500)	2	2	7,321		10,358	
Bombay medical service officers (including those attached to Grant-in-aid Dispensaries (200—450)	19	19	84,479		89,422	
Military assistant surgeons (200—700)	1	1	6,000		6,720	
Total .. *Charged* ..			....	*4,000*	....	....
Total .. Voted ..			97,800	97,000	1,06,500	96,039
B-2 (2) Pay of Establishment—						
Subordinate medical service officers (including those attached to Grant-in-aid Dispensaries (60—7—200) (60—5—170)	245	243	4,60,461		4,68,743	
Superior establishment (17—200)	86	89	61,454		63,300	
Inferior establishment (12—36)	401	409	76,437		76,040	
Temporary establishment			340		100	
Nursing establishment (Poona)			41,208		41,217	
Total .. Voted ..			6,39,900	6,35,000	6,49,400	6,22,391
B-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			16,889		17,028	
Travelling allowance (fixed)			438		300	
Travelling allowance (ordinary)			18,040		18,252	
Allowances to nursing establishment (Poona)			29,583		29,280	
Cost of passage to nurses			1,550		1,540	
Total .. *Charged* ..			....	*700*	....	....
Total .. Voted ..			66,500	77,000	66,400	68,268
Carried over .. *Charged* ..			....	*4,700*	....	....
Carried over .. Voted ..			8,04,200	8,09,000	8,22,300	7,86,698

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—contd.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38	1936-37.
		Rs.	Rs.	Rs.	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES—contd.					
Brought forward ..	*Charged* ..	....	*4,700*	....	....
	Voted ..	8,04,200	8,09,000	8,22,300	7,86,698
B-2 (4) Contingencies—					
Contract contingencies (including cost of electrical energy consumed at the Civil Hospitals, Thana and Jalgaon)	..	50,030		48,000	
Non-contract contingencies	..	42,700		42,000	
Other supplies and services	..	1,57,920		2,47,670	
Nursing establishment contingencies (Poona)	..	3,800		3,800	
Pay of inferior servants	..	15,550		15,130	
Probable savings	..	....		—5,000	
	Total—Voted ..	2,70,000	3,41,000	3,51,600	2,88,208
B-2 (5) Scholarships	..	2,500		2,500	
	Total—Voted ..	2,500	3,000	2,500	2,267
B-2 (6) Grants-in-aid, contributions—					
Contribution for passage of Officers lent by other Governments—Passage Contribution	*Charged* ..	....	*300*	....	....
B-2 (7) Establishment charges payable to or recoverable from other Governments Departments, etc.—					
Deduct—Charges recoverable from the Red Cross Society	.. Voted ..	—4,100	—4,000	—4,100	....
Total, Mofussil Hospitals and Dispensaries ..	*Charged* ..	....	*5,000*	....	....
	Voted ..	10,72,600	11,49,000	11,72,[illegible]00	10,77,173

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
B-3 LEPER ASYLUMS.						
B-3 (1) Pay of Officers—						
B. M. S. officer (200) .. .. .. Voted ..	..	1	2,200	....	....	....
B-3 (2) Pay of Establishment—						
Subordinate medical service officers (60—7—200) + S.P. 1 (40) 1 (15)	2	1	2,020		4,027	
Superior establishment 1 (19)	1	1	240		221	
Inferior establishment (15—21)	2	2	420		432	
Leave salary			20		20	
Total—Voted ..			2,700	3,400	4,700	4,282
B-3 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			....		200	
Travelling allowance .. Fixed ..			100		....	
Travelling allowance .. Ordinary ..			800		....	
Total—Voted ..			900	100	200	649
B-3 (4) Contingencies—						
Contract contingencies			771		771	
Non-contract contingencies			137		221	
Other supplies and services			6,780		6,786	
Pay of inferior servants			912		922	
Total—Voted ..			8,600	8,500	8,700	8,399
B-3 (5) Establishment charges payable to or recoverable from other Government, Departments, etc.—						
Add.—Amount transferred from "29, Police" for the Services of the S. M. S. officer (*Vide* page 174) .. .. Voted ..			400	....	....	....
TOTAL ..			14,800	12,000	13,600	13,330

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—contd.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
B-4 GRANTS TO HOSPITALS AND DISPENSARIES.				
Grants-in-aid, Contributions and Donations.				
Grants to local and municipal hospitals and dispensaries	1,70,990		1,72,205	
Grants-in-aid to other hospitals and dispensaries	1,095		1,095	
Expenditure in connection with the application of the Lepers Act III of 1898 to certain parts of the Presidency	97,215		95,000	
Recurring grant to meet Government contribution to the New Wadia Maternity Hospital at Parel	35,000		35,000	
Grant-in-aid to the municipal hospitals, Bombay city, from the taxes collected on the Hospital race day	30,000		27,000	
TOTAL .. Voted ..	3,34,300	3,30,000	3,30,300	3,33,431
B-5 OTHER CHARGES.				
SCHEME FOR SUBSIDISING PRIVATE MEDICAL PRACTITIONERS FOR RURAL MEDICAL RELIEF.				
B-5 (1) Allowances, Honoraria, etc.—				
Travelling allowance (fixed) .. .. .. Voted ..	1,800	1,000	1,800	
B-5 (2) Contingencies—				
Subsidies to private medical practitioners	3,600		3,600	
Non-contract contingencies	2,400		2,400	
Voted ..	6,000	3,000	6,000	
B-5 (3) Grants-in-aid Contribution, etc.—				
Grant-in-aid to the District Local Board for subsidising private medical practitioners	1,23,200			
Grant-in-aid for the appointment of nurses and midwives at local board dispensaries	33,400			
Grant-in-aid for supplying instruments to dispensaries maintained by local bodies	25,000			
	1,81,600	....	....	
B-5 (4) Establishment charges payable to or recoverable from other Governments Departments, etc.—				
Deduct—Charges recoverable from district local boards .. .. Voted ..	—3,900	—2,000	—3,900	
TOTAL ..	1,85,500	2,000	3,900	

DETAILED ACCOUNT No. 38C. MEDICAL. C-Grants for Medical purposes.				
Grants-in-aid, Contributions, Donations, etc.—				
Grants to nursing associations in the Presidency and mofussil hospitals ..	2,70,936		2,70,978	
Grants to charitable institutions, schemes, etc...	26,564		32,822	
Grant to the Bombay Medical Council	8,900		8,800	
TOTAL .. Voted ..	3,06,400	2,97,000	3,12,600	2,96,635

DETAILED ACCOUNT No. 38D. MEDICAL. Medical Colleges and Schools.				
SUMMARY.				
D-1 MEDICAL COLLEGE .. .. *Charged* ..	*51,700*	*72,000*	*54,900*	*78,032*
Voted ..	2,33,200	2,24,000	2,21,900	2,09,011
D-2 MEDICAL SCHOOLS .. .. *Charged* ..	*3,600*	*4,000*	*3,600*	*3,673*
Voted ..	2,03,600	1,32,000	1,44,500	1,15,619
TOTAL ..	4,92,100	4,32,000	4,24,900	4,06,335
Charged ..	*55,300*	*76,000*	*58,500*	*81,705*
Voted ..	4,36,800	3,56,000	3.66,400	3,24,630

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—contd.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
DETAILS.				Rs.	Rs.	Rs.	Rs.
D-1 MEDICAL COLLEGES.							
Grant Medical Colleges.							
D-1 (1) Pay of Officers—							
Principal, Grant Medical College and Superintendent, J. J. Group of Hospitals	*Charged* ..	..	*1*	*26,400*			
Dean, professors and other officers (*500—1,850*) (175—1,000)	*Charged* ..	*3*	2	*18,300*		*47,500*	
	Voted ..	14	15	59,900		53,800	
TOTAL ..	*Charged* ..			*44,700*	*65,000*	*47,500*	*71,566*
	Voted ..			59,900	52,000	53,800	48,589
D-1 (2) Pay of Establishment—							
Tutors (75—100)	..	19	19	20,700		20,719	
Superior establishment (30—350)	..	49	49	39,240		39,566	
Inferior establishment (20—30)	..	39	39	12,260		10,715	
Temporory establishment	..			600		....	
Total—Votable	..			72,800	72,000	71,000	70,538
D-1 (3) Allowances, Honoraria, etc.—							
Cost of passage	*Charged* ..			*945*		*945*	
Travelling allowance	*Charged* ..			*950*		*755*	
	Voted ..			340		600	
House-rent and other allowances	*Charged* ..			*5,105*		*5,700*	
	Voted ..			5,260		4,800	
Honoraria	Voted ..			17,200		16,900	
TOTAL ..	*Charged* ..			*7,000*	*7,000*	*7,400*	*6,466*
	Voted ..			22,800	23,000	22,300	20,557
D-1 (4) Contingencies—							
Contract contingencies	..			21,020		21,035	
Non-contract contingencies	..			9,200		8,632	
Other supplies and services	..			4,800		500	
Customs duty on imported stores	..			6,000		6,100	
Value of and freight on Europe stores	..			23,200		24,000	
Pay of inferior servants	..			4,180		3,933	
Total—Voted	..			68,400	69,000	64,200	62,259
D-1 (5) Grants-in-aid, contributions and donations—							
Payment to the Bombay municipality for practical instruction to be given to students	Voted ..			6,000	5,000	4,800	4,960
D-1 (6) Scholarships	Voted ..			3,300	3,000	5,800	2,108
TOTAL	..			2,84,900	2,96,000	2,76,800	2,87,043
	Charged ..			*51,700*	*72,000*	*54,900*	*78,032*
	Voted ..			2,33,200	2,24,000	2,21,900	2,09,011

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—contd.	Strength. 1937-38.	1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
D-2 MEDICAL SCHOOLS.						
D-2 (1) Pay of Officers—						
Superintendent's allowances (150) .. .. *Charged* ..	2	2	*3,600*		*3,600*	
Teachers (200—450), S. P. 50 .. .. Voted ..	5	5	24,233		28,729	
Lecturers (120—700) .. .. .. Voted ..	4	4	15,298		18,855	
Registrars and house surgeons (200—450) .. Voted ..	2	2	6,269		9,616	
B. M. S. Officers (200—400) .. .. Voted ..		4	6,600		....	
Total .. *Charged* ..			*3,600*	*3,600*	*3,600*	*3,271*
Total .. Voted ..			52,400	52,000	57,200	48,084
D-2 (2) Pay of Establishment—						
Subordinate medical service officers [60—7—200+S. P. (25)] ..	8	8	12,723		13,997	
Superior establishment (40—200) (60—5—170)	4	2	1,717		4,700	
Inferior establishment (15—26)	29	29	6,360		6,403	
Total .. Voted ..			20,800	23,000	25,100	24,594
D-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			5,700		3,492	
Travelling allowance (ordinary)			650		658	
Honoraria and allowance to honorary lecturers			6,650		15,450	
Total .. *Charged* ..			....	*400*	....	*402*
Total .. Voted ..			13,000	21,000	19,600	20,763
D-2 (4) Contingencies—						
Contract contingencies			2,652		2,650	
Non-contract contingencies			4,242		10,956	
Other supplies and services			5,250		19,100	
Customs duty on imported stores			400		370	
Value of and freight on Europe stores			2,200		3,320	
Pay of inferior servants			456		504	
Total .. Voted ..			15,200	30,000	36,900	20,672
D-2 (5) Grants-in-aid, Contributions, Donations, etc.—						
Grant-in-aid to Ayurvedic and Unani teaching institutions ..			1,00,000	....	....	....
D-2 (6) Scholarships .. .. Voted ..			2,200	6,000	5,700	1,506
TOTAL ..			2,07,200	1,36,000	1,48,100	1,19,292
Charged ..			*3,600*	*4,000*	*3.600*	*3,673*
Voted ..			2,03,600	1,32,000	1,44,500	1,15,619

DETAILED ACCOUNT No. 38E. MEDICAL. E-Mental Hospitals.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
E-MENTAL HOSPITALS.						
E (1) Pay of Officers—						
Superintendents and deputy superintendents *(500—1,850), S. P. 250, 150* (200—850)+S. P. 150 .. *Charged* ..	*3*	*3*	*24,300*		*20,500*	
Voted ..	4	3	18,100		17,000	
Total .. *Charged* ..			*24,300*	*21,600*	*20,500*	*25,601*
Total .. Voted ..			18,100	18,000	17,000	18,082
E (2) Pay of Establishment—						
Subordinate medical service officers [60—7—200+S. P. (25)] ..	11	9	16,991		20,314	
Superior establishment (18—250) (69—5—170)	364	367	1,36,269		1,32,616	
Inferior establishment (14—34)	112	112	23,340		23,470	
Temporary establishment			3,100		100	
Total.. Voted ..			1,79,700	1,78,000	1,76,500	1,63,136
E (3) Allowances, Honoraria, etc.—						
Cost of passage .. .. .. *Charged* ..			....		*3,000*	
House-rent and other allowances .. .. Voted ..			4,350		4,539	
Travelling allowance — Fixed			300		....	
Travelling allowance — Ordinary .. .. Voted ..			2,550		1,761	
Total .. *Charged* ..			....	*3,400*	*3,000*	*2,689*
Total .. Voted ..			7,200	9,600	6,300	8,085
E (4) Contingencies—						
Contract contingencies (including cost of electrical energy at the central mental hospital, Yeravda)			31,825		31,825	
Non-contract contingencies			26,604		23,661	
Other supplies and services			2,07,500		2,17,520	
Railway fare and subsistance allowance to cured lunatics ..			1,000		840	
Discretionary allowance to Superintendents for amusement of lunatics			2,315		2,575	
Pay of inferior servants			11,956		11,779	
Total.. Voted ..			2,81,200	3,25,000	2,88,200	2,92,800
E (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Amount transferred to "47 Miscellaneous Departments" for the services of a S. M. S. Officer at the Yeravda Mental Hospital (*vide* page 291) .. Voted..			—400	—600	....	....
TOTAL ..			5,10,100	5,55,000	5,11,500	5,10,393
Charged ..			*24,300*	*25,000*	*23,500*	*28,290*
Voted ..			4,85,800	5,30,000	4,88,000	4,82,103

DETAILED ACCOUNT No. 38F. MEDICAL. F-Chemical Examiners.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
F-CHEMICAL ANALYSER, BOMBAY.						
F (1) Pay of Officers—						
Chemical Examiner (600—1,200)	1	1	9,000		8,350	
Assistant Chemical Examiners (150—600)	2	2	10,600		9,150	
Total .. Voted ..			19,600	18,000	17,500	18,33
F (2) Pay of Establishment—						
Superior establishment (40—250)	8	8	12,908		12,720	
Servants (15—35)	5	5	1,492		1,380	
Leave salary			400		....	
Probable saving			....		−1,600	
Total .. Voted ..			14,800	14,000	12,500	12,756
F (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,600		1,700	
Total .. Voted ..			1,600	2,000	1,700	1,689
F (4) Contingencies—						
Contract contingencies			2,700		2,700	
Non-contract contingencies			250		200	
Customs duty on imported stores			850		900	
Value of and freight on Europe stores			6,700		6,800	
Total .. Voted ..			10,500	10,000	10,600	10,401
TOTAL ..			46,500	44,000	42,300	43,179

DETAILED ACCOUNT No. 38G. **MEDICAL.** **G-Charges in England.**		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
G-I Leave salaries and deputation pay — Secretary of State for India..	Voted ..	2,000	2,800	6,000	....
G-I Leave salaries and deputation pay — High Commissioner for India.	*Charged* ..	*93,400*	*72,267*	*1,04,200*	*72,695*
G-I Leave salaries and deputation pay — High Commissioner for India.	Voted ..	22,000	6,200	7,600	15,955
G-II Sterling overseas pay—High Commissioner for India ..	*Charged* ..	*48,600*	*47,467*	*45,200*	*43,498*
G-III Stores for India —High Commissioner for India	Voted ..	9,900	3,800	9,000	6,586
	TOTAL ..	1,75,900	1,32,534	1,72,000	1,38,734
	Charged ..	*1,42,000*	*1,19,734*	*1,49,400*	*1,16,193*
	Voted ..	33,900	12,800	22,600	22,541

39-PUBLIC HEALTH.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A. PUBLIC HEALTH ESTABLISHMENT	*Charged*	39-A	*1,17,200*	*99,000*	*1,10,900*	*1,13,629*
	Voted		6,06,600	5,84,000	5,60,000	5,49,432
B. GRANTS FOR PUBLIC HEALTH PURPOSES	Voted	39-B	1,09,200	2,01,000	2,02,800	2,52,634
C. EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES	Voted	39-C	1,89,400	1,62,000	1,47,300	1,40,336
D. BACTERIOLOGICAL LABORATORIES	*Charged*	39-D	*53,500*	*53,000*	*54,000*	*47,265*
	Voted		2,54,700	2,70,000	2,53,900	2,46,954
E. PASTEUR INSTITUTES	Voted	39-E	14,400	14,000	14,500	30,482
F. WORKS	Voted	39-F	18,18,600	13,69,000	18,12,700	8,64,205
G. CHARGES IN ENGLAND	*Charged*	39-G	*26,400*	*34,000*	*44,200*	*12,517*
	Voted		13,400	9,000	7,200	2,400
H. LOSS OR GAIN BY EXCHANGE	*Charged*		....	*—168*	....	*—68*
	Voted		....	—54	....	—12
LUMP CUT UNDER "ALLOWANCES, HONORARIA, ETC."	*Charged*		....		*—400*	
	Voted		....		—2,100	
LUMP CUT UNDER "CONTINGENCIES"	Voted		....		—7,600	
For rounding	*Charged*		*—100*	*+168*	*+300*	
	Voted		—300	+54	+600	
	TOTAL		32,03,000	27,95,000	31,98,300	22,59,774
	Charged		*1,97,000*	*1,86,000*	*2,09,000*	*1,73,343*
	Voted		30,06,000	26,09,000	29,89,300	20,86,431

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A-Public Health Establishment.

SUMMARY.					
A-1. DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH	*Charged*	*50,500*	*58,000*	*54,300*	*52,792*
	Voted	1,42,000	1,44,000	1,44,100	1,49,354
A-2. PUBLIC HEALTH LABORATORY, POONA	*Charged*	....	....	....	*168*
	Voted	36,700	36,000	36,700	37,862
A-3. BELGAUM VACCINE INSTITUTE	Voted	63,500	72,000	64,400	69,942
A-4. LOCAL VACCINATION ESTABLISHMENT	Voted	1,69,500	1,69,000	1,68,300	1,72,030
A-5. PUBLIC HEALTH ENGINEERING ESTABLISHMENTS	*Charged*	*40,400*	*24,000*	*35,400*	*35,882*
	Voted	96,600	96,000	73,200	61,134
A-6. CONSULTING SURVEYOR TO GOVERNMENT	*Charged*	*26,300*	*17,000*	*21,200*	*24,787*
	Voted	69,800	66,000	72,300	58,539
A-7. PILGRIM CHARGES	Voted	1,000	1,000	1,000	571
A-8. ESTABLISHMENT OF A HEALTH UNIT ORGANISATION	Voted	27,500	....	....	....
	TOTAL	7,23,800	6,83,000	6,70,900	6,63,061
	Charged	*1,17,200*	*99,000*	*1,10,900*	*1,13,629*
	Voted	6,06,600	5,84,000	5,60,000	5,49,432

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
A-1 DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH.							
A-1 (1) Pay of Officers—							
Director of Public Health 1 (2,100—60—2,400)	*Charged*	1	1	*28,100*		*27,300*	
Assistant Directors of Public Health *1 (950 + 250 additional pay + 300 O. S. P.)*, 1 (500—100/5—1,000 + 33⅓ per cent.), and 1 (400—30—700—35—1,050)	*Charged*	1	1	*18,000*		*21,600*	
	Voted	2	2	21,200		20,800	
Total	*Charged*			*46,100*	*49,000*	*48,900*	*46,754*
	Voted			21,200	21,000	20,800	21,040
A-1 (2) Pay of Establishment—							
Inspectors, vaccinators and clerks (25—260)		71	73	78,056		79,526	
Servants (14—22)		44	46	8,544		8,574	
Total	Voted			86,600	89,000	88,100	92,747
A-1 (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	Voted			330		410	
Travelling allowance — ordinary	*Charged*			*4,150*		*4,900*	
Travelling allowance — fixed	Voted			9,760		10,140	
Travelling allowance — ordinary	Voted			8,710		9,000	
Honoraria	*Charged*			*250*		*500*	
	Voted			500		250	
Fees to lecturer (sanitary surveyors' class)	Voted			450		450	
Grant of studentship	Voted			450		450	
Total	*Charged*			*4,400*	*9,000*	*5,400*	*6,038*
	Voted			20,200	20,000	20,700	20,509
A-1 (4) Contingencies—							
Contract contingencies				2,836		2,940	
Non-contract contingencies				6,729		7,080	
Other supplies and services				3,910		3,955	
Reserve at the disposal of the Director of Public Health				325		325	
Total	Voted			13,800	14,000	14,300	15,058
A-1 (5) Scholarships—(sanitary surveyors' class)	Voted			200	....	200	....
TOTAL	*Charged*			*50,500*	*58,000*	*54,300*	*52,792*
	Voted			1,42,000	1,44,000	1,44,100	1,49,354

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-2 PUBLIC HEALTH LABORATORY, POONA.						
A-2 (1) Pay of Officers—Officer in charge 1 (500—100—1,000 + 33⅓ per cent.)	1	1	12,800		12,800	
Total .. { *Charged* ..			....	....	....	*168*
Total .. { Voted ..			12,800	12,000	12,800	12,847
A-2 (2) Pay of Establishment—						
Clerks, etc. (15-350)	14	14	14,097		14,100	
Servants (17-19)	3	3	603		600	
Total ..			14,700	15,000	14,700	14,856
A-2 (3) Allowances, Honoraria, etc.—Travelling allowance (ordinary)			1,000	1,000	700	1,367
A-2 (4) Contingencies—						
Pay of inferior servants			192		192	
Non-contract contingencies			7,068		7,308	
Customs duty on imported stores			940		1,000	
Total ..			8,200	8,000	8,500	8,792
TOTAL .. { *Charged* ..			....	....	....	*168*
TOTAL .. { Voted ..			36,700	36,000	36,700	37,862

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-3. BELGAUM VACCINE INSTITUTE.						
A-3 (1) Pay of Officers—Director (500—100—1,000 + 33⅓ per cent.) ..	1	1	14,400	15,000	14,200	12,234
A-3 (2) Pay of Establishment—						
Superintendents, assistant superintendents, clerks and laboratory assistants (25—225)	15	15	16,704		17,060	
Servants (14—21)	22	22	4,196		3,440	
Total ..			20,900	20,000	20,500	20,100
A-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed			720		1,300	
Travelling allowance .. ordinary			1,580		1,700	
Total ..			2,300	3,000	3,000	2,940
A-3 (4) Contingencies—						
Contract contingencies			9,022		9,300	
Pay of inferior servants			800		800	
Non-contract contingencies			10,322		10,700	
Other supplies and services			5,368		5,500	
Customs duty on imported stores			388		400	
Total ..			25,900	34,000	26,700	34,668
TOTAL .. Voted ..			63,500	72,000	64,400	69,942

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A-4. LOCAL VACCINATION ESTABLISHMENT.						
A-4 (1) Pay of Establishment—						
Vaccinators and special pay (18—50)	232	228	1,08,560		1,07,860	
Servants (15)	3	3	540		540	
Total ..			1,09,100	1,09,000	1,08,400	1,17,152
A-4 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			376		396	
Travelling and pony allowances (fixed)			31,832		33,092	
Travelling allowance (ordinary)			692		712	
Total ..			32,900	34,000	34,200	37,215
A-4 (3) Contingencies—Non-contract contingencies			100	....	100	132
A-4 (4) Grants-in-aid, Donations, Contributions—						
Grants-in-aid to local bodies in connection with a scheme for pay of vaccinators ..			27,400	26,000	25,600	17,531
TOTAL .. Voted ..			1,69,500	1,69,000	1,68,300	1,72,030

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Eetimate, 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS.							
(a) Consulting Public Health Engineer.							
A-5 (a) (1) Pay of Officers—							
Consulting Public Health Engineer (375—50—1,375) ..	*Charged* ..	*1*	*1*	*16,200*		*16,100*	
Assistant engineers (250—20—750)	Voted ..	2	2	14,450		14,000	
Lump cut	*Charged* ..			....		*—4,000*	
Probable savings	Voted ..			—1,950		....	
Total ..	*Charged* ..			*16,200*	*11,000*	*12,100*	*16,230*
	Voted ..			12,500	15,000	14,000	13,869
A-5 (a) (2) Pay of Establishment—							
Clerks and draftsman (30—180)	..	6	6	7,620		7,554	
Servants (18—22)	..	5	5	1,180		1,152	
Temporary establishment	..			3,600		3,594	
Total—Voted	.. ..			12,400	12,000	12,300	12,453
A-5 (a) (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged*			*2,400*	*2,000*	*2,500*	*1,915*
	Voted			1,800	3,000	1,800	2,334
A-5 (a) (4) Contingencies—Non-contract contingencies ..	Voted			1,800	2,000	1,900	2,112
A-5 (a) (5) Establishme t charges recoverable from other Governments, Departments, etc.—							
Deduct—Recoveries from local bodies in respect of fees for preparation and scrutiny of plans and estimates, inspection, etc., of public health works by the C. P. H. Engineer	Voted ..			—10,000	—22,000	—30,000	—39,156
Total—(*a*) carried over ..	*Charged*			*18,600*	*13,000*	*14,600*	*18,145*
	Voted			18,500	10,000	....	—8,388

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS—concld.							
Total, (a) brought forward ..	*Charged* ..			*18,600*	*13,000*	*14,600*	*18,145*
	Voted ..			18,500	10,000	....	—8,388
(b) Poona Water Works Division.							
A-5 (b) (1) Pay of Officers—*Executive Engineer (375—50—1,375)*	*Charged* ..	*1*	*1*	*16,500*	*4,000*	*16,500*	*15,960*
	Voted ..			....	1,000	....	....
A-5 (b) (2) Pay of Establishment—							
Overseers, clerks, draftsman, store-keeper and accountant (30—250) ..	..	12	12	19,040		18,516	
Servants (18—20)	..	3	3	684		684	
Temporary establishment	..			30,000		31,663	
Probable savings	..			—724		—1,663	
Total ..	Voted ..			49,000	50,000	49,200	49,254
A-5 (b) (3) Allowances, Honoraria, etc.—							
Travelling allowance .. .. fixed	*Charged*			*1,700*		*1,700*	
ordinary	*Charged*			*200*		*300*	
fixed	Voted			500		456	
ordinary	Voted			1,900		2,044	
Total ..	*Charged* ..			*1,900*	*1,000*	*2,000*	*3,267*
	Voted ..			2,400	4,000	2,500	2,392
A-5 (b) (4) Contingencies—Non-contract contingencies	Voted ..			4,100	4,000	4,100	4,483
TOTAL, (b) ..	*Charged* ..			*18,400*	*5,000*	*18,500*	*19,227*
	Voted ..			55,500	59,000	55,800	56,129
GRAND TOTAL ..	*Charged* ..			*37,000*	*18,000*	*33,100*	*37,372*
	Voted ..			74,000	69,000	55,800	47,741
A-5 (5) Establishment charges payable to other Governments, Departments, etc.—							
Supervision charges of the Superintending Engineer, Deccan Irrigation Circle	*Charged* ..			*3,400*		*3,700*	
	Voted ..			4,400		4,300	
Establishment charges distributed *pro rata*	*Charged* ..			*4,000*		*3,800*	
	Voted ..			17,000		14,100	
Moiety of pay and allowances of the Executive Mechanical Engineer and Works Manager, Dapuri	Voted ..			8,900		9,950	
Secretariat charges	Voted ..			3,600		3,750	
Total ..	*Charged* ..			*7,400*	*8,000*	*7,500*	*7,991*
	Voted ..			33,900	32,000	32,100	34,353
A-5 (6) Establishment charges recoverable from other Governments, Departments, etc.—							
Deduct—Percentage charges of establishment on contribution and provincial works	*Charged* ..			*—4,000*	*—2,000*	*—5,200*	*—9,481*
	Voted ..			—11,300	—5,000	—14,700	—20,960
TOTAL, Public Health Engineering Establishments ..	*Charged* ..			*40,400*	*24,000*	*35,400*	*35,882*
	Voted ..			96,600	96,000	73,200	61,134

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
A-6 CONSULTING SURVEYOR TO GOVERNMENT.							
A-6 (1) Pay of Officers—							
Consulting Surveyor and Assistant Consulting Surveyors, 1 (1,500—50—2,250), 1 (250—20—500), 1 (440—20—600) and 1 (750—50—1,250).	*Charged* ..	*1*	*1*	*24,800*		*24,200*	
	Voted ..	3	3	27,200		27,700	
Senior Assistant to Consulting Surveyor (250—15—325) ..	Voted	1	..	....		1,000	
Lump cut	*Charged* ..			....		*—4,500*	
Total ..	*Charged* ..			*24,800*	*16,000*	*19,700*	*23,558*
	Voted ..			27,200	30,000	28,700	27,054
A-6 (2) Pay of Establishment—							
Surveyors, draftsmen, clerks, etc. (30—400)	..	28	21	33,816		38,652	
Servants (11—20)	..	14	12	2,734		2,708	
Temporary establishment	..			9,450		4,500	
Total .. Voted	..			46,000	39,000	45,860	37,231
A-6 (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	Voted ..			1,312		1,620	
Travelling allowance .. ordinary	*Charged* ..			*1,500*		*1,500*	
Travelling allowance .. fixed	Voted ..			2,078		2,580	
Travelling allowance .. ordinary	Voted ..			2,910		3,000	
Total ..	*Charged* ..			*1,500*	*1,000*	*1,500*	*1,229*
	Voted ..			6,300	8,000	7,200	4,200
A-6 (4) Contingencies—							
Contract contingencies	..			4,412		4,550	
Non-contract contingencies	..			480		940	
Supplies and services	..			408		450	
Total .. Voted	..			5,300	5,000	5,940	4,154
A-6 (5) Establishment charges recoverable from other Governments, Departments, etc.—							
Deduct—Amount transferred to "7-Land Revenue" Rs. 14,400 (*vide* page 55) on account of revision of non-agricultural assessment in Thana and Surat districts, Poona and suburbs, Ahmedabad and Ahmednagar etc., Rs. 6,325; defence of land acquisition appeals and valuation of Government properties in the Presidency and scrutiny of draft awards, etc., Rs. 5,500; and layouts of land, scrutiny of buildings, etc., Rs. 2,555, and to "80-Bombay Development Scheme" for work in connection with Backbay Reclamation Scheme Rs. 600 (*vide* page 351) .. Voted	..			—15,000	—16,000	—15,400	—14,100
TOTAL ..	*Charged* ..			*26,300*	*17,000*	*21,200*	*24,787*
	Voted ..			69,800	66,000	72,300	58,539

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A-7 PILGRIM CHARGES.	Rs.	Rs.	Rs.	Rs.
A-7 (1) Pay of Establishment—Subordinate medical service officer	620	600	620	284
A-7 (2) Allowances, Honoraria, etc.—				
House-rent and other allowances	270		270	
Travelling allowance..fixed	60		60	
Total ..	330	300	330	258
A-7 (3) Contingencies—Other supplies and services	50	100	50	29
TOTAL .. Voted ..	1,000	1,000	1,000	571
A-8 ESTABLISHMENT OF A HEALTH UNIT ORGANISATION.				
A-8 (1) Pay of Officers—Medical Officer of Health, 1 (300—20—380)	3,300	....	....	....
A-8 (2) Pay of Establishment—Temporary establishment	12,500	....	....	....
A-8 (3) Allowances, Honoraria, etc.—Travelling allowance (fixed)	2,500	....	....	....
A-8 (4) Contingencies—Non-contract contingencies	4,620			
Supplies and services	4,580			
Total ..	9,200	....	....	....
TOTAL .. Voted ..	27,500	....	....	....

DETAILED ACCOUNT No. 39-B. PUBLIC HEALTH. B-Grants for Public Health purposes.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Grants-in-aid, Contributions, etc.				
GRANTS TO—				
VILLAGE SANITARY COMMITTEES N. D.	6,000		6,000	
VILLAGE SANITARY COMMITTEES C. D.	1,700		2,000	
VILLAGE SANITARY COMMITTEES S. D.	5,300		6,000	
SANITARY ASSOCIATIONS, ETC.	4,800		4,800	
LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITARY INSPECTORS—				
LOCAL BOARDS	5,845		5,765	
MUNICIPALITIES	64,000		69,378	
NASIK SANATORIUM	500		500	
BABY WEEK CELEBRATION	5,000		5,000	
INFANT WELFARE SOCIETY	982		982	
BOMBAY MOFUSSIL MATERNITY CHILD WELFARE AND HEALTH COUNCIL ..	13,000		....	
LOCAL BODIES FOR VILLAGE WATER SUPPLY N. D.	....		28,250	
LOCAL BODIES FOR VILLAGE WATER SUPPLY C. D.	....		15,500	
LOCAL BODIES FOR VILLAGE WATER SUPPLY S. D.	....		31,250	
IMPROVEMENTS OF WATER SUPPLY ESPECIALLY FOR THE DEPRESSED CLASSES ..	....		10,000	
SHOLAPUR DEVELOPMENT SCHEME	260		285	
VILLAGE WATER SUPPLY SCHEMES PREPARED BY THE LATE SPECIAL ENGINEER, MINOR IRRIGATION WORKS IN THE CENTRAL AND SOUTHERN DIVISIONS	....		4,700	
GRANTS-IN-AID TO MUNICIPALITIES FOR WORKS EXECUTED THROUGH THE PUBLIC WORKS DEPARTMENT	1,813		12,390	
TOTAL .. Voted ..	1,09,200	2,01,000	2,02,800	2,52,634

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C-Expenses in connection with epidemic diseases	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
C-1 EXPENSES IN CONNECTION WITH MALARIA	99,300	86,000	57,100	71,955
C-2 EXPENSES IN CONNECTION WITH OTHER EPIDEMICS	90,100	76,000	90,200	68,381
TOTAL .. Voted ..	1,89,400	1,62,000	1,47,300	1,40,336

C-1 Expenses in connection with Malaria.				
C-1 (1) Pay of Establishment—Subordinate medical service officers	17,100	16,000	10,000	11,846
C-1 (2) Allowances and Honoraria, etc.—Travelling allowance..fixed ..	5,800	5,000	3,000	3,887
C-1 (3) Contingencies—				
Non-contract contingencies	1,970		1,100	
Other supplies and services—				
Free distribution and cheap sale of " Quinine treatments ", and purchase of quinine powder for sale at post office	68,730		43,000	
Supply of new medicine boxes	5,700		....	
Total ..	76,400	65,000	44,100	56,222
TOTAL .. Voted ..	99,300	86,000	57,100	71,955

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C-2 Expenses in connection with other epidemics.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
C-2-A Infectious Diseases Hospital, Poona.				
C-2-A (1) Pay of Officers—Medical officer 1 (900)	10,800	11,000	10,800	10,800
C-2-A (2) Pay of Establishment—Temporary establishment	13,700	14,000	13,900	13,822
C-2-A (3) Allowances, Honoraria, etc.—House-rent and other allowances	300	....	100	....
C-2-A (4) Contingencies—				
Non-contract contingencies	2,410		2,600	
Other supplies and services	6,690		9,400	
Total ..	9,100	9,000	12,000	8,310
Total, C-2-A ..	33,900	34,000	36,800	32,932
C-2-B Other Charges.				
Cynogas operations	11,240		11,300	
Inoculation against plague, cholera and other epidemics .. .. .. Expenditure in connection with outbreaks of cholera, etc.	27,000		27,000	
Sanitary and medical arrangements at Pandharpur fair	1,800		1,800	
Grants to District Local Board, Kaira, for anti-plague measures in the Borsad Taluka	1,060		....	
Total, C-2-B ..	41,100	32,000	40,100	35,449
C-2-C Epidemic Medical Officers.				
C-2-C (1) Pay of Establishment—				
Epidemic medical officers 10 (50)	6,000		6,000	
Servants 10 (14)	1,700		1,700	
Total ..	7,700	5,000	7,700	....
C-2-C (2) Allowances, Honoraria, etc.—Travelling allowance (fixed)	3,900	4,000	4,000	....
C-2-C (3) Contingencies—				
Non-contract contingencies	940		1,000	
Supplies and services	2,560		600	
Total ..	3,500	1,000	1,600	....
Total, C-2-C ..	15,100	10,000	13,300	....
TOTAL .. Voted ..	90,100	76,000	90,200	68,381

DETAILED ACCOUNT No. 39-D. PUBLIC HEALTH. D-Bacteriological Laboratories.		Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937-38.	1936–37.
				Rs.	Rs.	Rs.	Rs.
HAFFKINE INSTITUTE, BOMBAY.							
D-(1) Pay of Officers—							
Director, Assistant Directors, other medical officers and Pharmaceutical Chemist: 1 *(500—100—1,850+S. P. 250 + O. S. P. 200)*, 1 *(500—250—1,850 + S. P. 250 + O. S. P. 300)*, 1 (750), 1 (550), 1 (450), 1 (300 + S. P. 3 (100), 1 (350—15—650).	*Charged* ..	*2*	*2*	*49,400*	*46,000*	*49,800*	*43,29?*
	Voted ..	4	5	31,400	30,000	28,400	28,78?
D-(2) Pay of Establishment—							
Subordinate medical service officer (60—7—200 + *S. P.* 82) ..		1	1	3,132		2,964	
Superior establishment (including clerks, assistant chemists and bio-chemists and laboratory assistants) (40—500)		39	49	63,146		59,000	
Servants (20—55)		64	61	18,573		15,636	
Temporary establishment				500		500	
Lump cut				—1,151		—3,000	
Total .. Voted ..				84,200	77,000	75,100	76,821
D-(3) Allowances, Honoraria, etc.—							
House-rent and other allowances	*Charged* ..			*3,500*		*3,600*	
	Voted ..			4,800		5,200	
Travelling allowance (ordinary)	*Charged* ..			*600*		*600*	
	Voted ..			600		800	
Total ..	*Charged* ..			*4,100*	*7,000*	*4,200*	*3,970*
	Voted ..			5,400	6,000	6,000	5,234
D-(4) Contingencies—							
Contract contingencies				45,900		46,200	
Non-contract contingencies				12,400		12,400	
Other supplies and services				58,652		69,000	
Customs duty on imported stores				11,000		11,000	
Pay of inferior servants				5,748		5,800	
Total .. Voted ..				1,33,700	1,57,000	1,44,400	1,36,114
TOTAL ..				3,08,200	3,23,000	3,07,900	3,94,219
	Charged ..			*53,500*	*53,000*	*54,000*	*47,265*
	Voted ..			2,54,700	2,70,000	2,53,900	2,46,954

DETAILED ACCOUNT No. 39-E. PUBLIC HEALTH. E-Pasteur Institutes.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
E-1 Establishment for carrying out the anti-rabic treatment work at the Haffkine Institute—				
E-1 (1) Pay of Officers—Medical Officer, 1 (500—50—900 + S. P. 200)	10,800	11,000	13,200	13,200
E-1 (2) Pay of Establishment	....	....	....	4,317
E-1 (3) Allowances, Honoraria, etc.	2,300	2,000	....	332
Total—E-1 ..	13,100	13,000	13,200	17,849
E-2 Provision for anti-rabic treatment	1,300	1,000	1,300	12,633
TOTAL .. Voted ..	14,400	14,000	14,500	30,482

DETAILED ACCOUNT No. 39-F. PUBLIC HEALTH. F-Works.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
F-(1) Original Works—				
Chlorinating water at the service reservoir, Pandharpur	11,800		....	
Compensation under Workmen's Compensation Act	....		500	
Discretionary grant	1,000		1,000	
Alandi water works	....		11,000	
Salsette water supply	17,400		16,500	
Village water supply—(a) Works .. .. } (b) Other charges .. .. }	*10,00,000		10,00,000	
Total ..	10,30,200	†5,35,000	10,29,000	50,914
F-(2) Repairs—Current repairs	7,84,400		7,86,300	
Lump cut	....		—5,500	
Total ..	7,84,400	8,31,000	7,80,800	8,06,673
F-(3) Tools and Plant—				
Tools and plant (ordinary)	5,000		5,500	
Tools and plant (distributed pro-rata)..	1,000		....	
Deduct—Recoveries of tools and plant charges on works under "70—Capital Outlay on Improvement of Public Health"	—2,000		—2,600	
Total ..	4,000	3,000	2,900	4,038
F-(4) Suspense	1,000	....	....	2,580
Deduct—English Cost of Stores	—1,000	....	....	....
Total ..	....	....	....	2,580
TOTAL .. Voted ..	18,18,600	13,69,000	18,12,700	8,64,205

* Includes Rs. 20,000 for the construction of a reservoir and pipe line for supplying drinking water to Manjri Village.

† Includes (a) Works Rs. 4,95,000 and (b) Other charges Rs. 5,000 in respect of the revised estimate of Rs. 5,00,000 for Village Water Supply.

DETAILED ACCOUNT No. 39-G. PUBLIC HEALTH. G-Charges in England.			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
G-1 Leave salaries and deputation pay..	Secretary of State for India	*Charged* ..	....	*7,400*	*7,400*	*280*
	High Commissioner for India	*Charged* ..	*9,800*	*16,500*	*25,000*	....
		Voted ..	7,400	6,200	4,800	....
G-2 Sterling overseas pay—High Commissioner for India ..		*Charged* ..	*16,600*	*10,100*	*11,800*	*12,237*
		Voted ..	2,400	2,400	2,400	2,400
G-3 Stores—High Commissioner for India		Voted ..	....	400	....	....
G-4 *Add.*—Moiety of leave salary and overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri ..		Voted ..	3,600	....	....	....
		TOTAL ..	39,800	43,000	51,400	14,917
		Charged ..	*26,400*	*34,000*	*44,200*	*12,517*
		Voted ..	13,400	9,000	7,200	2,400

40-AGRICULTURE.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A-Agricultural department	*Charged*	40-A	*71,800*	*68,000*	*61,300*	*66,355*
	Voted		7,11,900	4,99,000	4,98,000	4,71,649
B-Experimental farms	Voted	40-B	1,71,200	1,72,000	1,74,100	1,83,610
C-Agricultural experiments	Voted		23,500	18,000	18,300	16,508
D-Agricultural education and research	*Charged*	40-D	*34,500*	*32,000*	*31,000*	*31,546*
	Voted		3,86,400	3,82,000	3,82,800	3,67,777
E-Botanical and other public gardens*	Voted		2,500	3,000	3,000	3,000
F-Public exhibitions and fairs	Voted	40-F	2,900	3,000	3,200	2,887
G-Other charges	Voted	40-G	1,92,700	1,98,000	2,21,000	2,02,190
H—Works	Voted		11,300	....	....	....
I-Charges in England	*Charged*	40-H	*21,800*	*17,000*	*30,800*	†*17,096*
	Voted		5,000	2,000	1,400	†13,983
J-Loss or gain by exchange	*Charged*		....	*—90*	....	†*—98*
	Voted		....	—10	....	†—74
Lump cut under "Allowances, Honoraria etc."	*Charged*		....		*—300*	
	Voted		....		—2,200	
Lump cut under "Contingencies"	Voted		....		—8,700	
For rounding	*Charged*		*—100*	*+90*	*+200*	
	Voted		+100	+10	+100	
		TOTAL	16,85,500	13,94,000	14,14,000	13,76,429
		Charged	*1,28,000*	*1,17,000*	*1,23,000*	*1,14,899*
		Voted	15,07,500	12,77,000	12,91,000	12,61,530

DETAILED ACCOUNT No. 40-A.
AGRICULTURE.
A-Agricultural Department.

SUMMARY.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A-1 Superintendence	*Charged*	*30,700*	*28,000*	*28,100*	*30,408*
	Voted	61,600	59,000	60,300	62,902
A-2 Agricultural Propaganda	*Charged*	*41,100*	*40,000*	*33,200*	*35,947*
	Voted	6,50,300	4,40,000	4,37,700	4,08,747
TOTAL		7,83,700	5,67,000	5,59,300	5,38,004
	Charged	*71,800*	*68,000*	*61,300*	*66,355*
	Voted	7,11,900	4,99,000	4,98,000	4,71,649

* Grant to the Agri-Horticultural Association of Western India.

† Figures relating to the Veterinary and Co-operative departments are not separately available. They are included in the figures shown above under this major head.

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A-Agricultural Department.		Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
A-1 SUPERINTENDENCE.							
A-1 (1) Pay of Officers—							
Director (2,000—50—2,250) ..	*Charged* ..	*1*	1	*27,000*		*25,100*	
Personal assistant (170—15—500) ..	Voted ..	1	1	3,200		3,040	
Leave salary	Voted ..			....		260	
Probable savings	*Charged* ..			*—200*			
Total ..	*Charged* ..			*26,800*	*24,000*	*25,100*	*25,420*
	Voted ..			3,200	3,000	3,300	6,672
A-1 (2) Pay of Establishment—							
Superintendents and clerks (including proficiency allowance) (24—300).		35	35	42,109		41,621	
Servants (11—22)		13	13	2,820		2,832	
Temporary establishment				1,290		1,200	
Probable savings				—319		—1,553	
Total ..	Voted ..			45,900	43,000	44,100	43,742
A-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance .. ordinary ..	*Charged* ..			*3,900*	*4,000*	*3,000*	*4,988*
	Voted ..			4,800	5,000	5,200	4,666
A-1 (4) Contingencies—							
Contract contingencies				2,700		2,700	
Non-contract contingencies				1,000		1,000	
Service postage and telegrams				4,000		4,000	
Total ..	Voted ..			7,700	8,000	7,700	7,822
TOTAL ..	*Charged* ..			*30,700*	*28,000*	*28,100*	*30,408*
	Voted ..			61,600	59,000	60,300	62,902

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A-Agricultural Department.	Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A-2 AGRICULTURAL PROPAGANDA.						
A-2 (1) Pay of Officers—						
Charged.						
Deputy Director of Agriculture 1 (1,250—50—1,500), 1 (350—50—1250)	*2*	*2*	*19,600*		*23,600*	
Live Stock Expert to the Government of Bombay (350—50—1,250) ..	*1*	*1*	*15,000*		*5,000*	
Voted.						
Deputy Directors of agriculture (320—40—1,200)	3	2	25,800		26,520	
Divisional superintendent of agriculture (250—20—750)	1	1	5,473		5,235	
Cotton superintendents 1 (250—20—750), 1 (170—15—500) ..	2	2	8,697		8,247	
Agricultural engineer (300—20—420—30—660—40—900)	1	1	7,307		6,947	
Assistant live stock expert (170—15—500)	1	1	3,823		3,600	
Substitutes in leave vacancies	..	..	....		3,600	
Probable savings	..	..	....		—2,949	
Total .. *Charged* ..	..	..	*34,600*	*33,000*	*28,600*	*30,680*
Total .. Voted ..	..	..	51,100	49,000	51,200	47,366
A-2 (2) Pay of Establishment—						
Workshop establishment (60—250)	3	3	5,520		5,520	
Mechanical assistants, draftsmen and tracers (35—250)	5	5	8,574		8,424	
Fitters and engine drivers (30—130)	7	7	8,114		8,330	
Kamgars (30—45)	31	30	14,981		15,575	
Taluka Demonstration Centres-Kamgars (35—½—60)	..	50	22,000		....	
Graduate and non-graduate assistants (30—300)	90	86	1,28,286		1,30,444	
Clerks and managers (25—250)	26	28	25,927		25,532	
Servants (15—40)	50	58	12,669		12,756	
Temporary establishment	..	..	12,844		7,719	
Probable savings	..	..	—2,415		—8,000	
Total .. Voted ..			2,36,500	2,17,000	2,06,300	2,05,981
A-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. ordinary .. *Charged* ..			*6,500*		*4,600*	
Travelling allowance .. .. .. fixed .. Voted ..			1,800		1,800	
Travelling allowance .. .. .. ordinary .. Voted ..			64,300		61,300	
Demonstration of control measures against mango-hopper			2,000		....	
Total .. *Charged* ..			*6,500*	*7,000*	*4,600*	*5,267*
Total .. Voted ..			68,100	55,000	63,100	56,201
Carried over .. *Charged* ..			*41,100*	*40,000*	*33,200*	*35,947*
Carried over .. Voted ..			3,55,700	3,21,000	3,20,600	3,09,548

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A-Agricultural Department.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
A-2 AGRICULTURAL PROPAGANDA—*concld.*				
Brought forward .. *Charged* ..	*41,100*	*40,000*	*33,200*	*35,947*
Brought forward .. Voted ..	3,55,700	3,21,000	3,20,600	3,09,548
A-2 (4) Contingencies—				
Contract contingencies ..	1,650		1,650	
Non-contract contingencies—				
Rents, rates and taxes ..	7,000		7,476	
Office expenses and miscellaneous ..	5,300		5,504	
Service, postage and telegrams ..	8,300		7,807	
Pay of inferior servants ..	6,000		6,105	
Purchase of periodicals ..	4,200		4,500	
Expenditure in connection with non-official honorary agricultural agents ..	5,000		....	
Taluka demonstration centres ..	27,500		....	
Distribution of improved seeds to cultivators ..	10,000		....	
Demonstration of control measures against mangohopper ..	2,000		....	
Spraying parties to combat koleroga disease of betulnuts ..	5,000		....	
Supplies and Services—				
Purchase of dead stock ..	2,500		2,820	
Upkeep of machinery ..	4,500		5,390	
Premium bulls ..	19,100		15,000	
Apparatus and chemicals ..	100		996	
Destruction of wild animals ..	700		700	
Destruction of insect pests ..	200		288	
Poultry ..	100		100	
Cotton transport check stations ..	2,400		2,414	
Customs duty on imported stores ..	950		850	
Total .. Voted ..	1,12,500	65,000	61,600	55,470
A-2 (5) Grants-in-aid, Contributions and Donations, etc.—				
Utilization of gaorakshans for improvement of cattle ..	2,400		2,400	
Subsidies to agricultural associations for propaganda ..	44,000		43,800	
Grants-in-aid to private bodies ..	640		400	
Grant-in-aid towards Jayawant and Gadag No. 1 cotton seed scheme ..	8,900		8,900	
Grant-in-aid towards the scheme for multiplication and distribution of Jarila Cotton Seed in Khandesh ..	10,060		....	
Total .. Voted ..	66,000	54,000	55,500	43,729
BUNDING CLASSES .. Voted ..	40,000	....	....	....
SCHEME FOR RESEARCH IN APICULTURE .. Voted ..	15,000	....	....	....
LUMP PROVISION .. Voted ..	61,100	....	....	....
TOTAL .. *Charged* ..	*41,100*	*40,000*	*33,200*	*35,947*
TOTAL .. Voted ..	6,50,300	4,40,000	4,37,700	4,08,747

DETAILED ACCOUNT No. 40-B. AGRICULTURE. B-Experimental Farms.	Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
B-(1) Pay of Establishment—						
Special pay to subordinate medical service officer (10) ..			300		150	
Fitters and engine drivers (30—140)	5	5	3,295		3,271	
Graduate and non-graduate assistants (3?—300)	35	39	55,395		52,397	
Kamgars (30—1—45)	..	1	515		....	
Clerks (30—250)	12	13	10,605		10,695	
Servants (13—80)	20	20	5,212		5,187	
Probable savings			—3,622		....	
		Total ..	71,700	70,000	71,700	68,126
B-(2) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. fixed			200		154	
Travelling allowance .. .. .. ordinary			2,100		2,246	
		Total ..	2,300	4,000	2,400	2,720
B-(3) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			5,200		5,767	
Office expenses and miscellaneous			2,600		2,550	
Service postage and telegrams			1,100		1,043	
Pay of inferior servants			4,300		4,210	
Petty construction and repairs			6,500		5,895	
Supplies and services—						
Purchase of dead stock			1,900		2,800	
Upkeep of machinery			6,100		5,040	
Cultivation charges			45,100		47,690	
Purchase and upkeep of live stock			24,400		25,005	
		Total ..	97,200	98,000	1,00,000	1,12,764
TOTAL .. Voted ..			1,71,200	1,72,000	1,74,100	1,83,610

DETAILED ACCOUNT No. 40-D. AGRICULTURE. D-Agricultural Education and Research.	Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
Agricultural College, Poona.						
Charged.						
D (1) Pay of Officers—						
Principal (special pay Rs. 150)	*1*	*1*	*1,800*		*1,800*	
Professor of Agriculture 1 (1,250—50—1,500)	*1*	*1*	*17,804*		*15,000*	
Horticulturist 1 (350—50—1,250)	*1*	*1*	*12,996*		*12,400*	
Voted.						
Professors and assistant professors 5 (250—20—750), 1 (300—20—900), 1 (170—10—500), 1 (200—15—600)	8	8	41,493		41,433	
Economic botanist 1 (300—25—1,000)	1	1	5,455		5,100	
Agricultural chemist 1 (300—20—900)	1	1	3,886		3,700	
Inspector, vernacular agricultural schools 1 (250—20—750) ..	1	1	5,724		5,484	
Plant pathologist 1 (300—30—900)	1	1	7,371		7,011	
Assistant plant pathologist (temporary) 1 (170—10—500) ..	1	1	2,070		3,720	
Assistant horticulturist 1 (170—10—500)	..	1	2,090		.....	
Crop botanist 1 (250—20—750)	1	1	1,746		3,722	
Cotton breeders 3 (250—20—750), 1 (170—10—500)	4	4	23,770		22,930	
Forestry Instructor 1 (250—20—750)	..	1	3,000		....	
Substitutes in leave vacancies			2,195		....	
Total .. *Charged* ..			*32,600*	*29,000*	*29,200*	*28,915*
Total .. Voted ..			98,800	91,000	93,100	88,912
D (2) Pay of Establishment—						
Subordinate medical service officer (200), compounder (50) and special pay for medical supervision (15)	2	2	3,524		3,600	
Clerks (25—140)	16	19	16,019		14,890	
Graduate and non-graduate assistants (30—300)	63	63	91,486		92,556	
Assistant master (60)	1	1	766		720	
Engine drivers (30—60)	4	4	2,802		2,778	
Servants, insect collectors, etc. (10—40)	44	48	12,193		11,796	
Contract establishment (16—25)	3	3	744		744	
Temporary establishment			5,626		2,916	
Probable savings			—4,360		—3,000	
Total .. Voted ..			1,28,800	1,24,000	1,27,000	1,25,300
Total—Carried over .. *Charged* ..			*32,600*	*29,000*	*29,200*	*28,915*
Total—Carried over .. Voted ..			2,27,600	2,15,000	2,20,100	2,14,212

DETAILED ACCOUNT No. 40-D. AGRICULTURE. D-Agricultural Education and Research—concld.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Agricultural College, Poona—concld.					
Brought over	*Charged*	*32,600*	*29,000*	*29,200*	*28,915*
	Voted	2,27,600	2,15,000	2,20,100	2,14,212
D (3) Allowances, Honoraria, etc.—					
Travelling allowance — ordinary	*Charged*	*1,900*		*1,800*	
Travelling allowance — fixed	Voted	150		150	
Travelling allowance — ordinary	Voted	18,450		16,850	
Total	*Charged*	*1,900*	*3,000*	*1,800*	*2,631*
	Voted	18,600	21,000	17,000	16,609
D (4) Scholarships	Voted	8,800	5,000	5,800	5,416
D (5) Contingencies—					
Contract contingencies		2,640		2,640	
Non-contract contingencies—					
Service postage and telegrams		2,700		2,260	
Water-supply		5,400		5,000	
Lighting charges		3,000		3,000	
Pay of inferior servants		5,000		4,665	
Office expenses and miscellaneous		8,200		8,010	
Petty construction and repairs		4,810		5,917	
Construction of a gas plant apparatus		7,300		....	
Rents, rates and taxes		1,850		2,294	
Other supplies and services—					
Dead-stock		1,700		1,570	
Live-stock		21,300		19,880	
Apparatus and chemicals		10,900		15,422	
Up-keep of machinery		4,800		6,270	
Cultivation charges		45,600		48,160	
Boarding charges		1,100		1,100	
Rice breeding investigations		8,300		8,600	
Library equipment		5,300		5,000	
Destruction of insect pests		100		112	
Total	Voted	1,40,000	1,41,000	1,39,900	1,31,540
D (6) Establishment charges recoverable from other Governments, Departments, etc.—					
Deduct—Amount transferred from "10, Forest" on account of Ranger Students Class for training in Forestry in the Agricultural College (*vide* p. 73).	Voted	—8,600	....	....	....
TOTAL		4,20,900	4,14,000	4,13,800	3,99,323
	Charged	*34,500*	*32,000*	*31,000*	*31,546*
	Voted	3,86,400	3,82,000	3,82,800	3,67,777

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F-Public Exhibitions and Fairs.			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-3
			Rs.	Rs.	Rs.	Rs.
Demonstrations, agricultural shows and exhibitions .. .. Voted ..			2,900	3,000	3,200	2,8
DETAILED ACCOUNT No. 40-G. AGRICULTURE. G-Other Charges.	Strength, 1937-38.	Strength, 1938-39.				
G-1 SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.						
(a) Sugarcane Research Scheme.						
G-1 (a) (1) Pay of Officers—						
Principal Agricultural Officer (320—40—1,200)	1	1	11,240		10,758	
Soil physicist (320—40—1,200)	1	1	7,538		7,058	
Crop physiologist (320—40—1,200)	1	1	7,514		7,034	
Leave salary	1	1	508		850	
Total ..			26,800	25,000	25,700	23,735
G-1 (a) (2) Pay of Establishment—						
Graduate and non-graduate assistants (30—300)	16	12	16,878		16,406	
Clerks and laboratory assistants (30—140)	4	4	3,531		3,370	
Engine-driver (60)	1	1	720		720	
Servants (18—20)	11	11	2,227		2,451	
Leave salary			744		1,353	
Total ..			24,100	23,000	24,300	22,667
G-1 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance			3,900	4,000	4,100	4,193
G-1 (a) (4) Contingencies			26,200	27,000	27,100	34,753
Total, (a) ..			81,000	79,000	81,200	85,350
Carried over ..			81,000	79,000	81,200	85,35

DETAILED ACCOUNT No. 40-G. AGRICULTURE. G-Other Charges—contd.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
G—1 SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
Brought forward ..	81,000	79,000	81,200	85,350
(b) Dry Farming Research Scheme.				
G-1 (b) (1) Pay of Officers—				
Chief investigator and assistant—1 (320—40—1,200), 1 (170—15—500) ..	8,300		13,160	
Leave salary	....		140	
Total ..	8,300	14,000	13,300	12,827
G-1 (b) (2) Pay of Establishment—				
Temporary establishment	9,700		16,411	
Leave salary	....		489	
Total ..	9,700	16,000	16,900	15,826
G-1 (b) (3) Allowances, Honoraria, etc.—Travelling allowance..	2,700	4,000	4,200	3,708
G-1 (b) (4) Contingencies	6,000	12,000	10,300	9,953
Total, (b) ..	26,700	46,000	44,700	42,314
(c) Cold Storage Research Scheme.				
G-1 (c) (1) Pay of Establishment—Temporary establishment	10,500	11,000	10,700	8,406
G-1 (c) (2) Allowances, Honoraria, etc.—Travelling allowance..	1,000	1,000	1,000	1,097
G-1 (c) (3) Contingencies	5,000	5,000	5,400	6,701
Total, (c) ..	16,500	17,000	17,100	16,204
Carried over ..	1,24,200	1,42,000	1,43,000	1,43,868

DETAILED ACCOUNT No. 40-G AGRICULTURE. G-Other Charges—contd.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
	Rs.	Rs.	Rs.	Rs.
G-1-SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—concld.				
Brought forward ..	1,24,200	1,42,000	1,43,000	1,43,868
(d) Investigation into Virus Diseases of Plants.				
G-1-(d) (1) Pay of Officers—Assistant plant pathologist and assistant entomologist 2 (170—10—250—15—400—20—500) ..	5,400	....	4,100	....
G-1-(d) (2) Pay of Establishment—Temporary establishment ..	2,900	....	2,600	....
G-1-(d) (3) Allowances, Honoraria, etc.—Travelling allowance ..	2,000	....	2,000	....
G-1-(d) (4) Contingencies ..	3,000	....	3,000	....
G-1-(d) (5) Works ..	....	....	11,600	....
Total, (d) ..	13,300	....	23,300	....
(e) Scheme for Improvement of Marketing in India.				
G-1-(e) (1) Pay of Officers—Assistant marketing officers 4 (170—10—500) ..	11,800	11,000	11,400	10,838
G-1-(e) (2) Pay of Establishment—Temporary establishment ..	3,400	3,000	3,600	3,089
G-1-(e) (3) Allowances, Honoraria, etc.—Travelling allowance ..	6,700	8,000	6,500	5,969
G-1-(e) (4) Contingencies ..	2,000	2,000	2,400	2,094
Total (e) ..	23,900	24,000	23,900	21,990
(f) Poultry Research Scheme.				
G-1-(f) (1) Pay of Establishment—Temporary establishment ..	3,500	3,000	3,300	1,032
G-1-(f) (2) Contingencies ..	3,400	5,000	2,800	15,337
Total (f) ..	6,900	8,000	6,100	16,369
(g) Sann Hemp Cultivation Scheme.				
G-1-(g) (1) Pay of Establishment—Temporary establishment ..	400		400	....
G-1-(g) (2) Allowances, Honoraria, etc.—Travelling allowance ..	300		300	....
G-1-(g) (3) Contingencies ..	600		500	....
Total (g) ..	1,300	....	1,200	....
(h) Economic Enquiry Scheme.				
G-1-(h) (1) Pay of Officers ..	....		....	1,800
G-1-(h) (2) Pay of Establishment ..	....		....	6,985
G-1-(h) (3) Allowances, Honoraria, etc. ..	....		....	996
G-1-(h) (4) Contingencies ..	....		....	529
Total (h) ..	....	....	....	10,310
(i) Scheme for Gas Storage of Fruits and Vegetables.				
G-1-(i) (1) Pay of Establishment ..	....		....	1,107
G-1-(i) (2) Allowances, Honoraria, etc. ..	....		....	1,704
Total (i) ..	....	1,000	....	2,811
(j) Village Enquiry into Cattle and Milk Production and Consumption Scheme.				
G-1-(j) (1) Pay of Establishment ..	....		....	2,481
G-1-(j) (2) Allowances, Honoraria, etc. ..	....		....	1,036
G-1-(j) (3) Contingencies ..	....		....	240
Total (j) ..	....	....	....	3,757
(k) Scheme for Co-operative Experiments on Tobacco in India.				
G-1-(k) (1) Pay of Establishment ..	400		....	112
G-1-(k) (2) Contingencies ..	1,200		....	2,550
Total (k) ..	1,600	1,000	....	2,662
(l) Sheep Breeding Scheme.				
G-1-(l) (1) Pay of Establishment—Temporary establishment ..	3,500	1,000	1,700	....
G-1-(l) (2) Allowances, Honoraria, etc.—Travelling allowance ..	200	....	200	....
G-1-(l) (3) Contingencies ..	2,500	2,000	21,600	....
G-1-(l) (4) Works ..	1,600	19,000	....	
Total (l) ..	7,800	22,000	23,500	....
(m) Establishment of Pedigree Herd Books.				
G-1-(m) (1) Contingencies ..	....	....	....	423
(n) Schemes for investigation into Striga attacks on jowar crops.				
G-1-(n) (1) Pay of Establishment—Temporary establishment ..	2,400			
G-1-(n) (2) Allowances, Honoraria, etc.—Travelling allowance ..	600			
G-1-(n) (3) Contingencies ..	7,600			
Total (n) ..	10,600	....	....	....
Total-G-1 .. Carried over ..	1,89,600	1,98,000	2,21,000	2,02,190

DETAILED ACCOUNT No. 40-G. AGRICULTURE. G-Other charges—concld.		Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936-37.
		Rs.	Rs.	Rs.	Rs. *
Brought over ..		1,89,600	1,98,000	2,21,000	2,02,190
G 2 SCHEMES FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS TO BE MET OUT OF GRANTS FROM THE CENTRAL GOVERNMENT.					
G-2 (a) Improvement of Poultry in Villages.					
G-2 (a) (1) Pay of Establishment—Temporary establishment		900			
G-2 (a) (2) Allowances, Honoraria, etc.—Travelling allowances		600			
G-2 (a) (3) Contingencies		1,000			
Total—G-2 (a) ..		2,500	....	....	....
G-2 (b) **Encouragement to Pedigree Poultry-keeping in Villages by Grant of Premia to Poultry Farmers for Maintaining Poultry Farms.**					
G-2 (b) (1) Grants-in-aid, Contributions, etc.		600	....	....	....
Total—G-2 ..		3,100	....	....	....
GRAND TOTAL—Voted ..		1,92,700	1,98,000	2,21,000	2,02,190

DETAILED ACCOUNT No. 40-I. AGRICULTURE. I-Charges in England.		Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936-37.
I-(1) Leave salaries and deputation pay—High Commissioner for India	*Charged* ..	*13,280*	*13,300*	*25,300*	*5,811*
	Voted ..	5,000	2,000	1,400	12,358
I-(2) Sterling overseas pay—High Commissioner for India ..	*Charged* ..	*8,520*	*3,700*	*5,500*	*11,285*
I-(3) Stores—High Commissioner for India	Voted ..	....	....	....	6
I-(4) Miscellaneous—High Commissioner for India	Voted ..	....	....	....	1,619
TOTAL ..		26,800	19,000	32,200	31,079
	Charged ..	*21,800*	*17,000*	*30,800*	*17,096*
	Voted ..	5,000	2,000	1,400	13,983

*Figures shown in these columns are inclusive of those relating to the Veterinary and Co-operative Departments, as they are not available separately for each of these departments.

41-VETERINARY.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A-SUPERINTENDENCE	*Charged* ..	41-A	*22,200*	*12,000*	*11,700*	*22,685*
	Voted ..		37,800	50,000	60,200	37,401
B-VETERINARY EDUCATION AND RESEARCH ..	*Charged* ..	41-B	*1,000*	*1,000*	*1,000*	734
	Voted ..		62,400	63,000	63,900	65,662
C-SUBORDINATE ESTABLISHMENT	Voted ..	41-C	2,10,300	2,10,000	2,06,900	2,12,579
D-HOSPITALS AND DISPENSARIES	Voted ..	41-D	69,800	49,000	49,900	49,201
E-OTHER CHARGES	Voted ..	41-E	2,100	2,000	1,700	2,028
F-CHARGES IN ENGLAND	*Charged* ..	41-F	*4,800*	*13,000*	*13,800*	*
G-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*—68*	....	*
Lump cut under "Allowances, Honoraria etc." ..	*Charged* ..		....		*— 100*	
	Voted ..		....		— 1,000	
Lump cut under "Contingencies"	Voted ..		....		— 1,100	
For rounding ..	*Charged* ..		....	*+68*	*+600*	
	Voted ..		+ 600	....	+500	
		TOTAL ..	4,11,000	4,00,000	4,08,000	3,90,290
		Charged ..	*28,000*	*26,000*	*27,000*	*23,419*
		Voted ..	3,83,000	3,74,000	3,81,000	3,66,871

DETAILED ACCOUNT No. 41-A.
Veterinary.
A-Superintendence.

		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Director of Veterinary Services.							
A (1) Pay of Officers—							
Director of Veterinary Services (350—50—1,500+ S.P. 150).	*Charged* ..	1	*1*	*19,800*		*8,300*	
	Voted ..	1	..	....		8,400	
Deputy Director of Veterinary Services (170—10—250—15—400—20—500)	Voted ..	1	1	2,800		2,920	
Leave salary	Voted ..			1,000		480	
Total ..	*Charged* ..			*19,800*	*9,000*	*8,300*	*19,800*
	Voted ..			3,800	12,000	11,800	4,230
A (2) Pay of Establishment—							
Clerks and daftarband (23—200)		12	12	12,614		12,307	
Servants (17—20)		6	6	1,286		1,293	
Total ..	Voted ..			13,900	14,000	13,600	13,622
A (3) Allowances, Honoraria, etc.—							
Travelling allowance .. ordinary	*Charged* ..			*2,400*		*1,250*	
	Voted ..			1,200		2,600	
Cost of passages under the S. C. S. Rules, 1934	*Charged* ..			....		*2,150*	
Total ..	*Charged* ..			*2,400*	*3,000*	*3,400*	*2,885*
	Voted ..			1,200	4,000	2,600	1,166
A (4) Contingencies—							
Contract contingencies				4,610		4,630	
Non-contract contingencies				470		470	
Service postage and telegrams				2,100		2,100	
Purchase of sera and vaccine				12,900		25,000	
Probable savings				—1,180		....	
Total ..	Voted ..			18,900	20,000	32,200	18,383
TOTAL ..	*Charged* ..			*22,200*	*12,000*	*11,700*	*22,685*
	Voted ..			37,800	50,000	60,200	37,401

*Shown under 40, Agriculture.

DETAILED ACCOUNT No. 41-B. **VETERINARY.** **B-Veterinary Education and Research.**	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
Veterinary College, Bombay.						
B (1) Pay of Officers—						
Principal (300—30—900 *plus* Rs. 150 special pay)	1	1	7,870		11,812	
Professors and assistant professors (250—25—750)	4	4	20,630		22,788	
Probable savings			....		—5,500	
Total .. Voted ..			28,500	28,000	29,100	31,822
B (2) Pay of Establishment—						
Instructor and lecturer (125—5—175)	1	1	1,544		2,400	
Clerks (60—3—160+S. P. 30)	4	4	6,412		6,292	
Hospital surgeon and compounder 1 (150—5—200) and 1 (80) ..	2	2	3,268		3,208	
Servants (19—50)	13	13	4,476		3,600	
Temporary establishment	..	..	2,400		2,400	
Total .. Voted ..			18,100	18,000	17,900	17,185
B (3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. .. *Charged* ..			*400*		*400*	
Travelling allowance—ordinary .. .. .. Voted ..			200		200	
Examination fees .. .. *Charged* ..			*600*		*600*	
House-rent and other allowances .. .. .. Voted ..			4,400		4,700	
Fees for medical supervision .. .. Voted ..			600		600	
Total .. *Charged* ..			*1,000*	*1,000*	*1,000*	*734*
Total .. Voted ..			5,200	5,000	5,500	5,737
B (4) Contingencies—						
Contract contingencies			4,550		2,650	
Non-contract contingencies			900		2,050	
Rents, rates and taxes			551		100	
Service postage and telegrams			140		150	
Pay of inferior servants			1,959		1,950	
Total .. Voted ..			8,100	7,000	6,900	6,550
B (5) Scholarships			2,500		2,460	
Additional aid to students..			....		2,040	
Total .. Voted ..			2,500	5,000	4,500	4,368
TOTAL .. *Charged* ..			*1,000*	*1,000*	*1,000*	*734*
TOTAL .. Voted ..			62,400	63,000	63,900	65,662

DETAILED ACCOUNT No. 41-C. VETERINARY. C-Subordinate Establishment.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936-3
			Rs.	Rs.	Rs.	Rs.
SUBORDINATE VETERINARY ESTABLISHMENT.						
C (1) Pay of Establishment—						
Veterinary inspectors and assistant surgeons (*plus* special pay and charge allowance) 132 (50—225), 8 (50—4—90—5—125) ..	136	140	1,86,135		1,82,938	
Servants (14—18)	3	3	564		616	
Temporary establishment			616		576	
Probable savings			—6,315		—5,330	
Total ..			1,81,000	1,77,000	1,78,800	1,76,28
C (2) Allowances, Honoraria, etc.—						
Travelling allowance .. (ordinary)			28,825		25,000	
House-rent and other allowances			275		2,900	
Total ..			29,100	33,000	27,900	36,11
C (3) Contingencies—Rents, rates and taxes			200	....	200	18
TOTAL .. Voted ..			2,10,300	2,10,000	2,06,900	2,12,57

DETAILED ACCOUNT No. 41-D. VETERINARY. D-Hospitals and Dispensaries.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT UNDER THE GLANDERS AND FARCY ACT.						
(*a*) BOMBAY CITY.						
D (a) (1) **Pay of Officers**—Deputy superintendent (250—10—350) ..	1	1	3,000	3,000	3,100	3,363
D (a) (2) **Pay of Establishment**—						
Inspectors (50—150)	8	8	11,252		11,152	
Servants (19—20)	9	9	2,148		2,148	
Total ..			13,400	12,000	13,300	13,169
D (a) (3) **Allowances, Honoraria, etc.**—						
Travelling allowance—(fixed)			2,760		2,760	
House-rent and other allowances			540		540	
Total ..			3,300	4,000	3,300	3,315
D (a) (4) **Contingencies**—						
Telephone charges			210		210	
Contract contingencies			450		450	
Non-contract contingencies			600		600	
Rents, rates and taxes			491		508	
Service postage and telegrams			100		100	
Pay of inferior servants			1,049		1,032	
Total ..			2,900	3,000	2,900	2,854
Total, D (*a*) .			22,600	22,000	22,600	22,701
(*b*) MOFUSSIL.						
D (b) **Grants-in-aid, Contributions and Donations, etc.**—						
Grants to veterinary hospitals and dispensaries			47,200	27,000	27,300	26,500
TOTAL .. Voted ..			69,800	49,000	49,900	49,201

DETAILED ACCOUNT No. 41-E. VETERINARY. E-Other Charges.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
E-1 Goat virus producing station	6,000	7,000	5,900	6,447
E-2 Schemes partly subsidised by the Imperial Council of Agricultural Research ..	10,900	10,000	10,600	10,330
E-3 Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Contribution from the Government of India on account of work in connection with the Live Stock Importation Act	—14,800	—15,000	—14,800	—14,749
TOTAL ..Voted ..	2,100	2,000	1,700	2,028
DETAILS.				
E-1 GOAT VIRUS PRODUCING STATION.				
E-1 (1) Pay of Establishment—Temporary establishment	900	1,000	900	961
E-1 (2) Allowances, Honoraria, etc.—House-rent and other allowances	200	....	200	288
E-1 (3) Contingencies—				
Service postage and telegrams	400		300	
Purchase and maintenance of goats	3,000		3,000	
Apparatus, chemicals, etc.	1,000		1,000	
Pay of inferior servants	500		500	
Total ..	4,900	6,000	4,800	5,198
TOTAL ..E-1 ..	6,000	7,000	5,900	6,447
E-2 SCHEMES PARTLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.				
Veterinary Investigation Officer and his staff.				
E-2 (1) Pay of Officers—Investigation officer—1 (400—25—750)	6,500	6,000	6,200	5,903
E-2 (2) Pay of Establishment—Clerk (60), and servant (19)	1,000	1,000	900	938
E-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance	2,600		2,700	
House-rent and other allowances	100		100	
Total ..	2,700	2,000	2,800	2,885
E-2 (4) Contingencies	700	1,000	700	604
TOTAL .. E-2 ..	10,900	10,000	10,600	10,330

DETAILED ACCOUNT No. 41-F. VETERINARY. F-Charges in England.				
F-1 Leave salaries and deputation pay—High Commissioner for India	....	*11,000*	*11,200*	
F-2 Sterling overseas pay—High Commissioner for India	*4,800*	*2,000*	*2,600*	
Total .. *Charged* ..	*4,800*	*13,000*	*13,800*	*

* Shown under 40, Agriculture.

42-CO-OPERATION.		Detailed Account No.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-Direction	*Charged* ..	42-A	*40,500*	*35,000*	*41,800*	*41,287*
	Voted ..		39,200	39,000	44,800	33,303
B-Superintendence	Voted ..	42-B	4,24,600	3,96,000	3,86,400	3,74,011
C-Grants-in-aid	Voted ..	42-C	65,200	60,000	59,900	55,204
D-Other charges	Voted ..	42-D	1,37,600	91,000	1,24,000	1,04,611
E-Charges in England	*Charged* ..	42-E	*10,800*	*5,000*	*4,000*	*
F-Loss or gain by exchange	*Charged* ..		....	*—24*	....	*
Lump cut under "Allowances, Honoraria etc." ..	*Charged* ..		....		*—200*	
	Voted ..		....		—2,300	
Lump cut under "Contingencies" ..	Voted ..		....		—1,300	
For rounding ..	*Charged* ..		*—300*	*+24*	*+400*	
	Voted ..		—100	....	—500	
		TOTAL ..	7,17,500	6,26,000	6,57,000	6,08,416
	Charged		*51,000*	*40,000*	*46,000*	*41,287*
	Voted		6,66,500	5,86,000	6,11,000	5,67,129

DETAILED ACCOUNT No. 42-A.
CO-OPERATION.
A-Direction.

	Strength 1937–38.	Strength 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
REGISTRAR, CO-OPERATIVE SOCIETIES.						
A-(1) Pay of Officers—						
Registrar (Rs. 1,600 for 8 and Rs. 1,700 for 4 months plus *special pay Rs. 150 and overseas pay Rs. 300 p.m.)*	*1*	*1*	*26,200*		*25,000*	
Deputy Registrar (450—1,350)	*1*	*1*	*8,000*		*9,200*	
Total—*Charged* ..			*34,200*	*30,000*	*34,200*	*31,571*
A-(2) Pay of Establishment—						
Clerks (25—300)	17	21	28,980		26,620	
Servants (15—29)	16	14	3,120		3,080	
Temporary establishment			600		....	
Probable savings			—4,000		....	
Total—Voted ..			28,700	26,000	29,700	24,593
A-(3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. .. *Charged* ..			*6,300*	*5,000*	*7,600*	*9,716*
Voted ..			3,300	3,000	5,000	2,716
A-(4) Contingencies—						
Service postage and telegrams			3,800		3,500	
Other non-contract contingencies			3,400		6,600	
Total—Voted ..			7,200	10,000	10,100	5,994
TOTAL ..			79,700	74,000	86,600	74,590
Charged ..			*40,500*	*35,000*	*41,800*	*41,287*
Voted ..			39,200	39,000	44,800	33,303

*Shown under "40, Agriculture".

DETAILED ACCOUNT No. 42-B. **CO-OPERATION.** **B-Superintendence.**	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
B (1) Pay of Officers—						
Assistant registrars 3 (300—50—750), 1 (250—20—750), 2 (170—10—250—15—400—20—500)	6	6	40,953		40,600	
Special auditors 1 (300—50—750), 1 (200—20—600), 1 (250—20—750), 2 (170—10—250—15—400—20—500)	4	5	25,247		23,300	
Total—Voted ..	..		66,200	66,000	63,900	58,517
B (2) Pay of Establishment—						
Auditors (150—300)	30	33	76,729		75,377	
Agricultural organisers (120—300)	7	7	14,665		15,785	
Clerks (25—300)	109	131	1,37,930		1,17,060	
Weaving staff (35—200)	2	2	2,880		2,840	
Servants (15—28)	90	115	21,933		18,638	
Temporary Establishment			7,508		....	
Probable savings			—28,945		—15,000	
Total—Voted ..			2,32,700	2,26,000	2,14,700	2,08,472
B (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			81,414		66,400	
House-rent and other allowances			7,086		7,000	
Total—Voted ..			88,500	72,000	73,400	72,829
B (4) Contingencies—						
Rents, rates and taxes			18,000		17,085	
Service postage and telegrams			6,650		9,115	
Other non-contract contingencies			12,550		8,200	
Total—Voted ..			37,200	32,000	34,400	34,193
TOTAL—Voted ..			4,24,600	3,96,000	3,86,400	3,74,011

DETAILED ACCOUNT No. 42-C. **CO-OPERATION.** **C-Grants-in-aid.**						
Grants-in-aid, etc.—						
Subsidy to the Provincial Co-operative Institute			18,800		18,750	
Grants to cotton sale and cattle insurance societies			450		450	
Grants to backward societi s			1,450		1,450	
Grants to supervising unions			27,000		26,750	
Subsidy to land mortgage banks			10,000		12,500	
Grants-in-aid to village multipurpose co-operative societies			7,500		....	
TOTAL—Voted ..			65,200	60,000	59,900	55,204

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D-Other Charges.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
(a) Special Recovery Staff.	Rs.	Rs.	Rs.	Rs.
D (a) (1) Pay of Establishment—Temporary establishment	53,500		49,900	
Probable savings	—15,000		....	
Total	38,500	42,000	49,900	45,346
D (a) (2) Allowances, Honoraria, etc.—Travelling allowance	17,700	10,000	14,000	14,948
D (a) (3) Contingencies—				
Service postage and telegrams	5,000		5,400	
Non-contract contingencies	2,000		2,000	
Total	7,000	2,000	7,400	5,182
TOTAL (a)	63,200	54,000	71,300	65,476
(b) Other Temporary Staff.				
D (b) (1) Pay of Establishment—Temporary establishment	1,400	2,000	1,400	1,590
(c) Special Mamlatdar, Dohad.				
D (c) (1) Pay of Establishment—Temporary establishment	....	3,000	4,400	3,712
D (c) (2) Allowances, Honoraria, etc.—Travelling allowance	....	1,000	1,000	1,022
D (c) (3) Contingencies	....	....	200	116
TOTAL (c)	....	4,000	5,600	4,850
(d) Special Supervision Officers.				
D (d) (1) Pay of Establishment—Temporary establishment	2,700			
D (d) (2) Allowances, Honoraria, etc.—Travelling allowances	700			
D (d) (3) Contingencies	100			
TOTAL (d)	3,500	....	....	....
SCHEMES SUBSIDISED BY THE GOVERNMENT OF INDIA.				
(e) Scheme for organisation of Co-operative Societies for Sugar Manufacture, subsidised from the Sugar Excise Fund.				
D (e) (1) Pay of Establishment	7,100	6,000	6,900	6,492
D (e) (2) Allowances, Honoraria, etc.	2,000	2,000	2,400	2,084
D (e) (3) Contingencies	400	1,000	600	335
D (e) (4) Grants-in-aid—(to sale societies)	15,100	9,000	15,100	5,726
Probable savings	—1,900	....	—1,900	....
TOTAL (e)	22,700	18,000	23,100	14,637
(f) Scheme for Co-operative Training and Education.				
D (f) (1) Pay of Officers	....	1,000	1,500	3,295
D (f) (2) Pay of Establishment	27,600	9,000	14,600	13,362
D (f) (3) Allowances, Honoraria, etc.	13,400	2,000	5,000	3,978
D (f) (4) Contingencies	2,700	1,000	1,500	1,097
D (f) (5) Grant-in-aid contributions etc.	3,100	....	....	....
D (f) (6) Establishment charges recoverable from other Government Department, etc.— *Deduct*—Amount received from Sind Government in respect of pay of Special Assistant Registrar	....	....	....	—3,674
TOTAL (f)	46,800	13,000	22,600	18,058
GRAND TOTAL—Voted	1,37,600	91,000	1,24,000	1,04,611

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E-Charges in England.				
Leave salaries and deputation pay—High Commissioner for India .. *Charged*	*10,800*	*5,000*	*4,000*	*

* Shown under "40, Agriculture".

43-INDUSTRIES.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A-INDUSTRIES	Voted ..	43A	9,73,200	7,22,000	8,53,900	5,59,807
B-FISHERIES	Voted ..	43B	1,38,900	75,000	85,200	88,481
C-CHARGES IN ENGLAND	Voted ..		8,000	3,400	1,400	8,484
D-LOSS OR GAIN BY EXCHANGE ..	Voted ..		....	—17	....	—47
Lump cut under "Allowances, Honoraria etc."	Voted ..		....		—1,500	....
Lump cut under "Contingencies" ..	Voted ..		....		—3,700	....
For rounding	Voted ..		—100	—383	—300	....
TOTAL	Voted ..		11,20,000	8,00,000	9,35,000	6,56,725

DETAILED ACCOUNT No. 43A.

INDUSTRIES.
A-Industries.

SUMMARY.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A-1 Direction	45,000	54,000	48,100	51,305
A-2 Superintendence	36,600	42,000	36,400	32,936
A-3 Industrial Education	43,400	45,000	43,100	44,168
A-4 Industrial Development	2,71,200	96,000	2,23,100	33,959
A-5 Miscellaneous	75,200			....
A-6 Technical Education	2,28,300	2,88,000	2,97,500	2,27,329
A-7 Inspection of Weights and Measures	1,60,800	1,60,000	1,63,800	1,48,797
A-8 Vocational training of the middle class unemployed	1,12,700	37,000	44,300	21,313
Probable savings	....	....	—2,400	....
TOTAL .. Voted ..	9,73,200	7,22,000	8,53,900	5,59,807

DETAILS.

A-1 DIRECTION.

	Strength 1937-38.	Strength 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A-1 (1) Pay of Officers—						
Director of Industries (1,800—40—2,000)	1	1	16,800		24,000	
Personal Assistant to the Director of Industries (170—10—250—15—400—20—500)	1	1	4,000		3,800	
Total ..			20,800	28,000	27,800	26,170
A-1 (2) Pay of Establishment—						
Clerks (50—220)	11	11	16,409		16,287	
Servants (18—24)	6	7	2,416		1,513	
Leave salary			875		....	
Total ..			19,700	19,000	17,800	18,799
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			800		1,500	
Do. (ordinary)			1,600		2,000	
Total ..			2,400	3,500	3,500	2,879
A-1 (4) Contingencies—						
Non-contract contingencies			4,500		3,600	
Total ..			4,500	6,500	3,600	6,577
A-1 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Supervision charges of the Director of Industries recoverable from Sind Government			—2,400	—3,000	—4,600	—3,120
TOTAL .. Direction—Voted ..			45,000	54,000	48,100	51,305

The actuals for 1936-37, Budget Estimate for 1937-38 and the Revised Estimate for 1937-38 for Industrial Engineer and Industrial Chemist have been transferred to "Superintendence".

DETAILED ACCOUNT No. 43A. **INDUSTRIES.** A-Industries—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-2 SUPERINTENDENCE.						
A-2 (1) Pay of Officers—						
Industrial Engineer (800—50—1,000)	1	1	12,000	....	12,000	
Industrial Chemist (450—30—570)	1	1	6,800	....	6,700	
Total ..	..	..	18,800	19,000	18,700	14,901
A-2 (2) Pay of Establishment—						
Weaving Assistants (150—200)	2	2	3,805		4,236	
Servants (14—18)	2	2	396		396	
Temporary establishment			1,620		1,968	
Leave salary			179		....	
Total ..	..	..	6,000	7,000	6,600	6,546
A-2 (3) Allowances, honoraria, etc.—						
Travelling allowance—fixed			1,600		1,800	
Do. ordinary			4,600		4,600	
Total ..	..	..	6,200	6,000	6,400	6,347
A-2 (4) Contingencies—						
Non-contract contingencies			1,740		700	
Experimental works			3,380		3,500	
Agricultural exhibitions			480		500	
Total ..	..	..	5,600	10,000	4,700	5,142
TOTAL Superintendence—Voted ..	..	..	36,600	42,000	36,400	32,936

DETAILED ACCOUNT No. 43-A. **INDUSTRIES.** A-Industries—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
A-3 INDUSTRIAL EDUCATION.			Rs.	Rs.	Rs.	Rs.
A-3 (1) Pay of Establishment—						
Weaving staff (40—60)	6	6	4,296		4,300	
Temporary establishment			20,000		20,000	
Leave salary			104		....	
Total ..			24,400	25,000	24,300	24,750
A-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,500		1,000	
Honoraria and fees			400		400	
Total ..			1,900	2,500	1,400	1,882
A-3 (3) Contingencies—						
Non-contract contingencies			2,500		2,500	
Supplies and services			480		500	
Working charges of weaving schools and demonstrations			7,220		7,500	
Total ..			10,200	10,500	10,500	10,595
A-3 (4) Scholarships—						
Scholarships in weaving schools			2,900		2,900	
Scholarships in electrical engineering			700		700	
Scholarships in chemistry			3,300		3,300	
Total ..			6,900	7,000	6,900	6,941
TOTAL, Industrial Education—Voted ..			43,400	45,000	43,100	44,168

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-4 INDUSTRIAL DEPARTMENT						
(I) Bombay Government Schemes.						
1. INDUSTRIAL ENGINEER'S WORKSHOP.						
(a) Workshop.						
A-4 (I) 1a (1) Pay of Establishment—						
Workshop Superintendents, mechanics and draftsman (60—200) ..	..	4	4,400			
Peons (19)	..	2	500			
Total ..			4,900	....	....	....
A-4 (I) 1a (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			300			
Total ..			300	....	....	....
A-4 (I) 1a (3) Contingencies—						
Non-contract contingencies			600			
Other supplies and services			1,900			
Tools			15,900			
Works			5,700			
Total ..			24,100	....	....	....
Total, Workshop—Voted ..			29,300	....	....	....
(b) Glass Bangle Manufacture.						
A-4 (I) 1b (1) Pay of Establishment—						
Temporary establishment			4,000	....	....	....
A-4 (I) 1b (2) Contingencies—						
Other Supplies and Services			3,800			
Experimental work			900			
Total ..			4,700	....	....	....
Total, Glass Bangle Manufacture—Voted ..			8,700	....	....	....
Carried over ..			38,000	....	....	....

DETAILED ACCOUNT No. 43-A. **INDUSTRIES**—contd. **A-Industries**—contd.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	38,000	....	....	....
A-4 INDUSTRIAL DEVELOPMENT				
(I) Bombay Government Schemes—contd.				
1 INDUSTRIAL ENGINEER'S WORKSHOP—contd.				
(c) Village Oil Industry				
(i) *Mechanical Investigation.*				
A—4 (I) 1ci (1) Pay of Establishment—				
Temporary establishment	2,500	....	....	....
A-4 (I) 1ci (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	300	....	....	....
A-4 (I) 1ci (3) Contingencies—				
Non-contract contingencies	500			
Other Supplies and Services	3,600			
Renewals	100			
Experimental works	800			
Purchase of bullocks	2,300			
Total ..	7,300	....	....	....
Total ci Voted ..	10,100			
(ii) *Chemical Investigation.*				
A-4 (I) 1cii (1) Pay of Establishment—				
Temporary establishment	1,200	....	....	....
A-4 (I) 1cii (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	500	....	....	....
A-4 (I) 1cii (3) Contingencies—				
Ordinary expenses and miscellaneous	600			
Apparatus and chemicals	2,800			
Total ..	3,400	....	....	....
Total cii Voted ..	5,100	....	....	....
Total—Village Oil Industry—Voted ..	15,200	....	....	....
Carried over ..	53,200	....	....	....

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			53,200	....	....	....
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—contd.						
1. INDUSTRIAL ENGINEER'S WORKSHOP—contd.						
(d) Sann Hemp Experimental Work.						
A-4 (I) 1d (1) Pay of Officers—						
1 Fibre Expert (300) ..	..	1	3,600	....	....	....
A-4 (I) 1d (2) Pay of Establishment—						
Temporary establishment ..			800	....	....	....
A-4 (I) 1d (3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary ..			1,000	....	....	....
A-4 (I) 1d (4) Contingencies—						
Experimental work ..			4,000			
Office expenses and miscellaneous ..			500			
Total ..			4,500	....	....	....
Total, Sann Hemp Experimental Work—Voted ..			9,900	....	....	....
(e) Imitation Gold Thread Manufacture.						
A-4 (I) 1e (1) Pay of Establishment—						
Temporary establishment ..			2,500	....	....	....
A-4 (I) 1e (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary ..			200	....	....	....
A-4 (I) 1e (3) Contingencies—						
Plants and machinery ..			3,400			
Other supplies and services ..			2,400			
Total ..			5,800	....	....	....
Total, Imitation Gold Thread Manufacture—Voted ..			8,500	....	....	....
Total, Industrial Engineer's Workshop ..			71,600	....	....	....
Carried over ..			71,600	....	....	....

DETAILED ACCOUNT No. 43-A. **INDUSTRIES**—contd. **A-Industries**—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			71,600	....	....	....
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—contd.						
2. INDUSTRIAL CHEMIST'S LABORATORY.						
A-4 (I) 2 (1) Pay of Establishment—						
Research Assistants 1 (150—250) 2 (100—150) 2 (75—100) ..	..	5	6,000			
Clerk (50—140)	..	1	900			
Servant (19)	..	1	220			
Boiler attendant and mechanic (62—80)	..	1	740			
Fieldman, Fireman and Hamal and Laboratory Boy (20—40) ..	..	4	940			
Total ..			8,800	....	....	....
A-4 (I) 2 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			1,200			
Total ..			1,200	....	....	....
A-4 (I) 2 (3) Contingencies—						
Plant and machinery			24,000			
Renewals, replacements and stores			5,000			
Non-contract contingencies			1,000			
Other supplies and services			2,000			
Total ..			32,000	....	....	....
A-4 (I) 2 (4) **Works**			5,000			
Total, Industrial Chemist's Laboratory—Voted ..			47,000	....	....	....
Carried over ..			1,18,600	....	....	....

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			1,18,600	....	....	....
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—*contd.*						
3. **VILLAGE TANNING DEMONSTRATION PARTIES.**						
A-4 (I) 3 (1) Pay of Officers—						
Tanning expert (300)	1	1	3,600		3,600	
Total ..			3,600	3,600	3,600	....
A-4 (I) 3 (2) Pay of establishment—						
Temporary establishment			6,700		2,700	
Total ..			6,700	3,400	2,700	1,006
A-4 (I) 3 (3) Allowances, honoraria, etc.—						
Travelling allowance—ordinary			2,000	....	1,200	....
Total ..			2,000	2,000	1,200	....
A-4 (I) 3 (4) Contingencies—						
Non-contract Contingencies			1,200		760	
Rents, Rates and Taxes			100		240	
Development of village industries			....		1,50,000	
Total ..			1,300	56,000	1,51,000	....
A-4 (I) 3 (5) Grants-in-aid—Contributions						
Grant-in-aid to tanners			600	....	....	....
A-4 (I) 3 (6) Scholarships in Tanning Schools			5,000	....	....	....
Total, Village Tanning Demonstration Parties—Voted ..			19,200	65,000	1,58,500	1,006
Carried over ..			1,37,800	65,000	1,58,500	1,006

DETAILED ACCOUNT No. 43-A. **INDUSTRIES.** A-Industries—contd.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,37,800	65,000	1,58,500	1,006
A-4 INDUSTRIAL DEVELOPMENT.				
(I) Bombay Government Schemes—*contd.*				
4. DEVELOPMENT OF CANE AND BAMBOO WORK.				
A-4 (I) 4 (1) Pay of Establishment—				
Temporary establishment	1,400			
A-4 (I) 4 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	100			
A-4 (I) 4 (3) Contingencies—				
Non-contract contingencies	300			
A-4 (I) 4 (4) Scholarships—				
Scholarships and prizes	300			
Total, Development of Cane and Bamboo Work—Voted ..	2,100	....	....	....
5. DYEING DEMONSTRATION PARTIES.				
A-4 (I) 5 (1) Pay of Establishment—				
Temporary establishment	2,500			
A-4 (I) 5 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	200			
A-4 (I) 5 (3) Contingencies—				
Working charges	1,400			
Total—Dyeing Demonstration Parties—Voted ..	4,100	....	....	....
6. WOOL-WEAVING SCHOOL.				
A-4 (I) 6 (1) Pay of Establishment—				
Temporary establishment	1,100			
A-4 (I) 6 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	100			
A-4 (I) 6 (3) Contingencies—				
Non-contract contingencies	500			
A-4 (I) 6 (4) Scholarships—				
Scholarships and prizes	200			
Total, Wool-Weaving School—Voted ..	1,900	....	....	....
Carried over ..	1,45,900	65,000	1,58,500	1,006

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,45,900	65,000	1,58,500	1,006
A-4 INDUSTRIAL DEVELOPMENT.				
(I) Bombay Government Schemes—*contd.*				
7. LACQUER WORK DEMONSTRATION PARTY.				
A-4 (I) 7 (1) Pay of Establishment—				
Temporary establishment	2,600	....	....	....
A-4 (I) 7 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	200	....	....	....
A-4 (I) 7 (3) Contingencies—				
Rents	300			
Other Supplies and Services	400			
Total ..	700	....	....	....
A-4 (I) 7 (4) Scholarships—				
Fees, Scholarships and Prizes	1,000	....	....	....
Total, Lacquer Work Demonstration Party—Voted ..	4,500	....	....	....
8. SCHEME FOR HAND-SPINNING AND WEAVING OF KHADI.				
A-4 (1) 8—Grant-in-aid to the All-India Spinners Association—Voted ..	32,000	....	....	...
A-4 (1) 9—Grant to the All-India Village Industries Association—Voted ..	20,000	....	....	....
Carried over ..	2,02,400	65,000	1,58,500	1,006

DETAILED ACCOUNT No. 43-A. **INDUSTRIES**—contd. **A-Industries**—contd.	Strength. 1937-38.	1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			2,02,400	65,000	1,58,500	1,006
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—*concld.*						
10. COIR MANUFACTURES SCHOOL.						
A-4 (I) 10 (1) Pay of Officers—						
1 Supervisor (150)	..	1	1,800	....	....	....
A-4 (I) 10 (2) Pay of Establishment—						
Temporary establishment			1,500	....	....	....
A-4 (I) 10 (3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			700	....	....	....
A-4 (I) 10 (4) Contingencies—						
Non-contract contingencies			2,300	....	....	....
A-4 (I) 10 (5) Scholarships—						
Prizes, scholarships and fees			600	....	....	....
Total, Coir Manufactures School—Voted ..			6,900	....	....	....
11. SCHEME FOR DEVELOPMENT OF ARTS-CRAFTS.						
A-4 (I) 11 (1) Pay of Establishment—						
Temporary establishment			2,600	....	....	....
A-4 (I) 11 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			1,000	....	....	....
A-4 (I) 11 (3) Contingencies			600	....	....	....
A-4 (I) 11 (4) Scholarships—						
Scholarship and fees			6,000	....	....	....
Total, Arts-Crafts—Voted ..			10,200	....	....	....
Total, (I) Bombay Government Schemes ..			2,19,500	65,000	1,58,500	1,006

DETAILED ACCOUNT No. 43-A. **INDUSTRIES.** **A-Industries**—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
A-4.—INDUSTRIAL DEVELOPMENT—*contd.*			Rs.	Rs.	Rs.	Rs.
(ii) Schemes financed by the Government of India.						
1 DEVELOPMENT OF THE HAND-LOOM INDUSTRY.						
a—Bombay City.						
A-4 (ii) 1a (1) Pay of Officers—						
Marketing Officer (300—450)	1	1	3,700		5,400	
Textile Designer (200)	1	1	2,400		2,400	
Total ..			6,100	5,000	7,800	7,800
A-4 (ii) 1a (2) Pay of Establishment—						
Temporary establishment			1,100		1,100	
Total ..			1,100	1,000	1,100	1,030
A-4 (ii) 1a (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			3,300		3,400	
Total ..			3,300	2,500	3,400	2,946
A-4 (ii) 1a (4) Contingencies—						
Non-contract contingencies			200		200	
Total ..			200	500	200	252
TOTAL .. a—Bombay City ..			10,700	9,000	12,500	12,028
b—Districts.						
A-4 (ii) 1b (1) Grants-in-aid, contributions and donations—						
Grants-in-aid to district industrial associations			27,200	21,000	32,500	20,925
Total, Development of the hand-loom industry .. Voted ..			37,900	30,000	45,000	32,953
Carried forward ..			37,900	30,000	45,000	32,953

DETAILED ACCOUNT No. 43-A INDUSTRIES. A-Industries—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			37,900	30,000	45,000	32,953
A-4 INDUSTRIAL DEVELOPMENT—*concld.*						
(ii) Schemes financed by the Government of India—concld.						
2 DEVELOPMENT OF COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES.						
A-4 (ii) 2 (1) Pay of officers—						
Wool Expert 1 (300)	..	1	3,600			
Total ..			3,600	....	....	....
A-4 (ii) 2 (2) Pay of Establishment—						
Temporary Establishment			800		2,200	
Total ..			800	....	2,200	....
A-4 (ii) 2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,600		850	
Total ..			1,600	400	850	....
A-4 (ii) 2 (4) Contingencies—						
Non-contract contingencies			100		250	
Total ..			100	600	250	....
A-4 (ii) 2 (5) Grant-in-aid contributions and donations—						
Grants-in-aid to district industrial associations			7,700	....	16,300	....
Total, Development of cottage and small scale woollen industries-Voted.			13,800	1,000	19,600	....
Total, (ii) Schemes financed by the Government of India ..			51,700	31,000	64,600	32,953
TOTAL, Industrial Development—Voted ..			2,71,200	96,000	2,23,100	33,959

DETAILED ACCOUNT No. 43-A. **INDUSTRIES**—*contd.* A-Industries—*contd.*	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-5. MISCELLANEOUS.						
1—Preliminary investigations into the possibility of manufacturing pencils and paper pulp.						
(*a*) LEAD PENCIL MANUFACTURE.						
A-5-1a (1) Contingencies—						
Experiments in lead pencil manufacture		..	10,000	..		
Total (a)—Voted ..		..	10,000	....		....
(*b*) DEVELOPMENT OF PAPER PULP INDUSTRY.						
A-5-1b (1) Pay of Officers—						
Paper and Pulp Chemist (250)		1	3,000	....	....	....
A-5-1b (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			600	....	....	....
A-5-1b (3) Contingencies—						
Experiments			3,000			
Non-Contract Contingencies			3,400			
Total ..			6,400	....	....	....
Total (b)—Voted ..			10,000	....	....	....
Total, Lead Pencil and Paper Pulp Industry—Voted ..			20,000	....	....	....
Carried over ..			20,000	....	....	....

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			20,000	....	....	....
A-5 MISCELLANEOUS—*contd.*						
2—Survey of Sericulture and Ericulture Industries.						
A-5-2 (1) Pay of Officers—						
Sericulturist (375)		1	4,100	....	....	....
A-5-2 (2) Pay of Establishment—						
Temporary establishment			900	....	....	....
A-5-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			3,700	....	....	....
A-5-2 (4) Contingencies—						
Non-Contract Contingencies			500	....	....	....
Total, Sericulture and Ericulture—Voted ..			9,200	....	....	....
Carried over ..			29,200	....	....	....

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			29,200	....	....	....
A-5 MISCELLANEOUS—*contd.*						
3—Pottery Experiments.						
A-5-3 (1) Pay of Officers—						
Geologist (300)		1	900			
Allowance to Pottery Expert			2,000			
Total ..			2,900	....	....	....
A-5-3 (2) Pay of Establishment—						
Temporary establishment			2,100	....	....	....
A-5-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			500	....	....	....
A-5-3 (4) Contingencies—						
Plant and Machinery			2,000			
Experimental work			500			
Non-Contract contingencies			2,000			
Total ..			4,500	....	....	....
A-5-3 (5) Grants-in-aid Contributions etc.—						
Grant to a Bombay pottery factory			1,000	....	....	....
Total, Pottery Experiments—Voted ..			11,000	....	....	....
4—Industrial Survey through a Committee—						
Lump provision .. .. .. Voted ..			25,000	....	....	....
5—Subsidy for handspinning in famine districts			10,000	....	....	....
TOTAL, Miscellaneous—Voted ..			75,200	....	....	....

DETAILED ACCOUNT No. 43-A. **INDUSTRIES.** **A-Industries**—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-6 TECHNICAL EDUCATION.*						
A-6 (1) Pay of Officers—						
Principal (400—25—650)	1	1	7,200		6,900	
Total ..			7,200	7,000	6,900	6,611
A-6 (2) Pay of Establishment—						
Teaching staff (20—300)	20	20	17,341		17,092	
Clerks (30—80)	2	2	1,320		1,380	
Servants (15—16)	2	2	444		444	
Leave salary			95		....	
Probable saving			....		—916	
Total ..			19,200	19,000	18,000	18,234
A-6 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances			....	200	....	184
A-6 (4) Contingencies—						
Contract contingencies			5,188		5,335	
Pay of inferior servants			2,256		2,244	
Non-contract contingencies			276		421	
Purchase of a new boiler			....		27,000	
City and Guilds' examination			180			
Total ..			7,900	34,000	35,000	9,973
A-6 (5) Grants-in-aid, Contributions, Donations—						
Grant to the Victoria Jubilee Technical Institute for urgent repairs to their buildings (non-recurrent)			....		29,000	
Grants to non-Government technical schools (recurrent)			1,48,100		1,57,000	
Grants to local bodies (recurrent)			21,200		21,200	
Expenditure in connection with the Committee of direction for industrial and technical schools			16,000		16,000	
Probable savings			—4,300		....	
Total ..			1,81,000	2,14,400	2,23,200	1,79,679
A-6 (6) Scholarships—						
Scholarships			14,500		14,000	
Loss of fees on account of free-studentships and other remissions ..			....		400	
Total ..			14,500	14,400	14,400	13,598
A-6 (7) Establishment charges payable to or recoverable from other Governments Departments, etc.—						
Deduct—Charges recoverable from the Government of Sind for assistance rendered by the Department of Industries ..			—1,500	—1,000	....	—950
TOTAL, Technical Education—Voted ..			2,28,300	2,88,000	2,97,500	2,27,329

* Provisions for the Ranchhodlal Chhotalal Technical Institute, Ahmedabad, are included here.

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—concld.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-7 INSPECTION OF WEIGHTS AND MEASURES.						
(a) Bombay City.						
A-7 (a) (1) Pay of Officers—						
Warden (300—20—500—25—750)	1	1	4,320		4,080	
Assistant wardens (150—10—250—15—400)	2	2	2,880		3,920	
Leave salary			2,000		....	
Total			9,200	8,000	8,000	7,254
A-7 (a) (2) Pay of Establishment—						
Inspectors (100—250)	4	6	7,913		5,263	
Clerks (50—5/2—95—5—140)	5	8	8,320		3,668	
Manual assistants (35—50)	5	7	3,147		2,201	
Servants (19)	6	8	1,820		1,368	
Temporary establishment			....		7,200	
Total			21,200	20,000	19,700	17,293
A-7 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			2,040		840	
Travelling allowance (ordinary)			1,900		4,610	
House-rent and other allowances			460		450	
Total			4,400	4,000	5,900	2,913
A-7 (a) (4) Contingencies—						
Non-contract contingencies			3,500		5,300	
Other supplies and services			15,884		9,984	
Pay of inferior servants			216		216	
Total			19,600	17,000	15,500	23,338
Total, *(a)* Bombay City			54,400	49,000	49,100	50,804
(b) Districts.						
A-7 (b) (1) Pay of Establishment—						
Inspectors (100—5/2—150)	41	41	51,533		47,824	
Manual assistants (25—1—40)	41	41	13,365		12,324	
Servants (14)—(18)	41	41	6,888		6,552	
Leave salary			1,000		....	
Probable savings			—4,786		....	
Total			68,000	67,000	66,700	64,902
A-7 (b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			11,300		10,764	
Travelling allowance (ordinary)			11,600		20,816	
House-rent and other allowances			400		420	
Total			23,300	28,000	32,000	20,166
A-7 (b) (3) Contingencies—						
Non-contract contingencies			6,300		9,300	
Rents, rates and taxes			8,800		11,700	
Total			15,100	16,000	21,000	12,925
Total, *(b)* Districts			1,06,400	1,11,000	1,19,700	97,993
Deduct—Lump cut for probable savings			....	....	—5,000	....
TOTAL, Inspection of weights and measures—Voted			1,60,800	1,60,000	1,63,800	1,48,797

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
A-8 VOCATIONAL TRAINING OF THE MIDDLE CLASS UNEMPLOYED.						
A-8 (1) Pay of officers—						
Deputy Director of Industries (1,250)	1	1	15,000		15,000	
Part-time Principals (100) (75)	2	2	2,100		2,100	
Part-time Lecturers (50)	3	..	....		1,800	
Superintendents (250—10—300)	2	2	4,800		1,000	
Total			21,900	14,500	19,900	....
-8 (2) Pay of establishments—						
Clerks (25—180)	9	9	7,140		5,724	
Teaching staff	59	21	12,726		7,233	
Servants	33	15	2,699		3,743	
Leather working school—						
Assistant Superintendent (100)	..	1	1,200		....	
Teaching staff	..	6	4,320		....	
Servant	..	1	215		....	
Tailoring school—						
Teaching staff	..	6	4,800		....	
Total			33,100	11,000	16,700	60
A-8 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,200		1,200	
Travelling allowance (ordinary)			1,400		1,200	
Fees for examinations			3,200		2,700	
Total			5,800	3,000	5,100	....
A-8 (4) Contingencies—						
Rents Rates and Taxes			5,800		....	
Non-contract contingencies			12,300		9,000	
Other supplies and services			30,200		....	
Total			48,300	8,500	9,000	21,253
A-8 (5) Scholarships			3,600	....	....	....
Deduct—Lump cut for probable savings			....	....	−6,400	....
TOTAL, Vocational training of the middle class unemployed—Voted			1,12,700	37,000	44,300	21,313

DETAILED ACCOUNT No. 43-B. INDUSTRIES. B-Fisheries.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938-39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
B-1 Fisheries			12,100	11,000	11,900	9,892
B-2 Fish Curing Yards			74,900	64,000	73,300	78,589
B-3 Scheme for improvement in fishing methods			51,900	....	....	....
Total .. Voted ..			1,38,900	75,000	85,200	88,481
DETAILS.						
B-1 FISHERIES.						
B-1 (1) Pay of Officers—						
Fisheries Officer (300—15—450)	1	1	4,400		4,200	
Total .. Voted ..			4,400	4,000	4,200	4,013
B-1 (2) Pay of Establishment—						
Piscicultural Assistant (75—5—90)	1	..	....		918	
Servants (21)	2	1	252		330	
Temporary establishment			1,948		852	
Total .. Voted ..			2,200	2,000	2,100	768
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			636		756	
Travelling allowance (ordinary)			364		744	
Total .. Voted ..			1,000	1,300	1,500	864
B-1 (4) Contingencies—						
Pay of boat establishment			1,666		2,579	
Non-contract contingencies			2,534		2,721	
Total .. Voted ..			4,200	4,000	5,300	4,068
B-1 (5) Scholarships			1,200	1,000	1,000	1,086
B-1 (6) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Charges recoverable from Messrs. Patil and Bhika and the Bandra Municipality			—900	—1,300	—2,200	—907
TOTAL .. Voted ..			12,100	11,000	11,900	9,892

DETAILED ACCOUNT No. 43-B. INDUSTRIES. B-Fisheries—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
B-2 FISH CURING YARDS.						
B-2 (1) Pay of Establishment—						
Inspector (130—5/2—170)	1	1	1,600		1,560	
Clerks (50—5/2—90—E. B.—5—140)	1	3	1,660		1,320	
Clerks (twelve monthly 30—5/2—80)	10	10	6,092		5,850	
Clerks (nine monthly 25—1—30)	16	16	4,032		3,973	
Petty yard officers (19—1—22)	5	5	1,296		1,320	
Peons (13—22)	58	60	13,488		13,260	
Master Curers (40—50)	..	2	900		....	
Fishermen (15—20)	..	2	300		....	
Leave salary			1,000		917	
Probable savings			—2,168		....	
Total .. Voted ..			28,200	28,000	28,200	17,521
B-2 (2) Allowances, Honoraria, etc.—						
House rent and other allowances			600		1,250	
Travelling allowance (ordinary)			800		750	
Total .. Voted ..			1,400	1,000	2,000	1,196
B-2 (3) Contingencies—						
Purchase of salt			29,200		30,400	
Transport charges of salt			4,000		4,200	
Petty construction and repairs			8,000		5,300	
Other non-contract contingencies			3,100		3,200	
Total .. Voted ..			44,300	34,000	43,100	59,053
B-2 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Charges payable to Salt Department on account of pay and allowances of servants sent as escort with salt for Fish curing yards			1,000	1,000	....	819
TOTAL .. Voted ..			74,900	64,000	73,300	78,589

DEPARTMENTAL ACCOUNT No. 43-B. INDUSTRIES—contd. B–Fisheries—contd.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
	Rs.	Rs.	Rs.	Rs.
B–3 SCHEME FOR IMPROVEMENT IN FISHING METHODS.				
B 3 (1) Pay of Officers—				
Allowance to Fisheries Officer	5,000	....	....	....
B–3 (2) Contingencies—				
Cost of launch	40,000			
Apparatus and nets	6,500			
Non Contract Contingencies	400			
Total ..	46,900	....	....	....
TOTAL—Voted ..	51,900	....	....	....

DETAILED ACCOUNT No. 43. INDUSTRIES. C-Charges in England.	Budgete Estimate, 1938-39.	Revised Estimate, 1937-38.	Bu dget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
C-I Leave Salaries and deputation pay—High Commissioner for India Voted ..	8,000	....	....	4,058
C-II Stores for India—High Commissioner for India .. .. Voted ..	....	40	....	268
C-III Other charges—High Commissioner for India .. .. Voted ..	....	3,360	1,400	4,158
TOTAL .. Voted ..	8,000	3,400	1,400	8,484

47-MISCELLANEOUS DEPARTMENTS.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
Labour and Emigration—						
A-Inspector of factories	*Charged* ..	47-A	*7,700*	*11,000*	*12,700*	*18,100*
	Voted ..		1,30,000	1,23,000	1,27,400	1,02,858
B-Labour	*Charged* ..	47-B	*48,000*	*49,000*	*48,800*	*31,883*
	Voted ..		1,87,700	1,08,000	91,800	98,213
Inspection and Tests—						
C-Inspector of steam boilers	*Charged* ..	4	*600*	*1,000*	*600*	*1,335*
	Voted ..		1,20,300	1,15,000	1,14,500	1,09,339
Statistics—						
D-Provincial statistics	Voted ..	47-D	10,300	10,000	10,300	1,234
Miscellaneous—						
E-Preservation and translation of ancient manuscripts	Voted ..		3,000	3,000	3,000	3,000
F-Examinations	*Charged* ..	47-F	*3,700*	*3,000*	*3,300*	*3,794*
	Voted ..		11,100	13,000	13,900	13,133
G-Administration of Indian Partnership Act, 1932	Voted ..	47-G	3,100	3,000	3,000	....
H-Miscellaneous	*Charged* ..	47-H	*12,900*	*20,000*	*12,700*	*600*
	Voted ..		2,62,900	3,00,000	2,89,900	2,75,611
I-Charges in England	*Charged* ..	47-I	*24,800*	*19,000*	*18,000*	*34,312*
	Voted ..		5,000	6,000	5,800	17,549
J-Loss or gain by exchange	*Charged* ..		....	*—93*	....	*—181*
	Voted ..		....	—31	....	—96
Lump cut under " Allowances, Honoraria etc."	*Charged* ..		....		*—400*	
	Voted ..		....		—1,700	
Lump cut under " Contingencies "	Voted ..		....		—1,900	
For rounding ..	*Charged* ..		*+300*	*+93*	*+300*	
	Voted ..		+200	+31	....	
TOTAL ..			8,31,600	7,84,000	7,52,000	7,10,684
	Charged ..		*98,000*	*1,03,000*	*96,000*	*89,843*
	Voted ..		7,33,600	6,81,000	6,56,000	6,20,841

DETAILED ACCOUNT No. 47-A. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. A-Inspector of Factories.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
A (1) Pay of Officers—							
Chief Inspector (Rs. 950—50—1,250) ..	.. *Charged* ..	*1*	*1*	*15,000*		*15,000*	
Senior and junior inspectors and lady inspector (170—1,100)	.. Voted ..	9	10	73,700		69,700	
Certifying surgeons (350) (200—40—450)	.. Voted ..	2	2	10,800		10,800	
Probable savings	*Charged* ..			*—8,600*		*5,600*	
	Voted ..			—4,400		....	
Total ..	*Charged* ..			*6,400*	*8,000*	*9,400*	*15,000*
	Voted ..			80,100	78,000	80,500	61,986
A (2) Pay of Establishment—							
Superintendent and clerks (25—250) ..	.. ..	18	18	17,507		15,800	
Temporary establishment	.. ..	..	..	1,600		....	
Servants (17—24)	.. ..	14	14	3,572		3,400	
Leave salary	.. ..	..	..	421		....	
Total ..	Voted ..			23,100	19,000	19,200	16,335
A (3) Allowances, Honoraria, etc.—							
Travelling allowance .. fixed ..	*Charged* ..		..	*1,200*		*1,680*	
ordinary ..	*Charged* ..		..	*400*		*400*	
Travelling allowance .. fixed ..	Voted ..		..	10,400		12,140	
ordinary ..	Voted ..		..	5,900		6,500	
House-rent and other allowances ..	*Charged* ..		..	*900*		*900*	
	Voted ..		..	5,400		5,360	
Fees	.. Voted ..		..	100		100	
Cost of passages granted under the S. C. S. Rules, 1924	.. *Charged* ..		..	....		*1,330*	
Probable savings	*Charged* ..		..	*—1,200*		*—1,010*	
	Voted ..		..	—700		....	
Total ..	*Charged* ..		..	*1,300*	*3,000*	*3,300*	*3,100*
	Voted ..		..	21,100	21,000	24,100	20,354
A (4) Contingencies—							
Non-contract contingencies (including fees and rewards to informers) ..			..	5,580		3,500	
Pay of inferior servants	..		..	120		100	
Total ..	Voted ..		..	5,700	5,000	3,600	4,183
		TOTAL ..		1,37,700	1,34,000	1,40,100	1,20,958
	Charged ..		..	*7,700*	*11,000*	*12,700*	*18,100*
	Voted ..		..	1,30,000	1,23,000	1,27,400	1,02,858

DETAILED ACCOUNT No. 47-B. **MISCELLANEOUS DEPARTMENTS.** **Labour and Emigration.** **B-Labour.**		Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
B-1 LABOUR.							
B-1 (1) Pay of Officers—							
Commissioner of Labour (2,150) ..	.. *Charged* ..	*1*	*1*	*25,800*		*25,800*	
Assistant commissioners of labour, Bombay and Labour Officer, Ahmedabad (350—900)	.. Voted ..	4	4	27,984		29,599	
Leave salary	.. Voted ..			5,116		2,201	
Total ..	*Charged* ..			*25,800*	*26,000*	*25,800*	*9,956*
	Voted ..			33,100	30,000	31,800	40,172
B-1 (2) Pay of Establishment—							
Investigators and clerks (55—300)	..	23	23	40,720		39,644	
Servants (17—40)	..	7	9	2,612		1,956	
Probable savings	..			—4,132		—2,000	
Total	.. Voted ..			39,200	40,000	39,600	37,571
B-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	*Charged* ..			*1,920*		*1,920*	
	Voted ..			5,100		6,000	
Travelling allowance (ordinary)	*Charged* ..			*180*		*180*	
	Voted ..			1,700		1,900	
House-rent and other allowances ..	.. Voted ..			200		200	
Total ..	*Charged* ..			*2,100*	*2,000*	*2,100*	*738*
	Voted ..			7,000	9,000	8,100	9,733
B-1 (4) Contingencies—							
Non-contract contingencies	..			3,330		7,500	
Other supplies and services	..			470		500	
Total	.. Voted ..			3,800	9,000	8,000	6,561
TOTAL ..**B-1**—Carried over ..	*Charged* ..			*27,900*	*28,000*	*27,900*	*10,694*
	Voted ..			83,100	88,000	87,500	94,037

DETAILED ACCOUNT No. 47-B. **MISCELLANEOUS DEPARTMENTS. Labour and Emigration. B-Labour.**		Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
Brought over ..	*Charged* ..			*27,900*	*28,000*	*27,900*	*10,694*
	Voted ..			83,100	88,000	87,500	94,037
B-2 LABOUR OFFICER FOR SETTLEMENT OF TRADE DISPUTES.							
B-2 (1) Pay of Officers—*Labour Officer (1,000—100—1,350)*	*Charged* ..	*1*	*1*	*15,300*	*16,000*	*16,000*	*15,670*
B-2 (2) Pay of Establishment—							
Assistant to the Labour Officer (100—5—150) ..	..	1	1	1,820		1,260	
Servants (20, 24)	..	2	2	480		540	
Total ..	Voted ..			2,300	2,000	1,800	1,649
B-2 (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	*Charged*			*2,752*		*2,980*	
	Voted			100		100	
Travelling allowance—fixed	*Charged*			*2,048*		*1,920*	
Total ..	*Charged*			*4,800*	*5,000*	*4,900*	*5,519*
	Voted			100	1,000	100	60
B-2 (4) Contingencies—Non-contract contingencies ..	Voted			2,200	2,000	2,400	2,467
TOTAL—B-2 ..	*Charged*			*20,100*	*21,000*	*20,900*	*21,189*
	Voted			4,600	5,000	4,300	4,176
B-3 AMENITIES TO INDUSTRIAL LABOUR ..	Voted			1,00,000	....	....	....
B-4 TEXTILE LABOUR ENQUIRY COMMITTEE ..	Voted			....	15,000	....	....
GRAND TOTAL ..				2,35,700	1,57,000	1,40,600	1,30,096
	Charged			*48,000*	*49,000*	*48,800*	*31,883*
	Voted			1,87,700	1,08,000	91,800	98,213

DETAILED ACCOUNT No. 47C. MISCELLANEOUS DEPARTMENTS. Inspection and Tests. C-Inspector of Steam Boilers.	Strength, 1937-38.	Strength, 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
C-INSPECTOR OF STEAM BOILERS.			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers—						
Chief Inspector of Steam Boilers and Smoke Nuisances (1,200—75—1,500)	1	1	18,000		12,784	
Inspectors 1 (400—30—900), 1 (600—20—700), 3 (400—20—600), 2 (300—20—600), 1 (300—20—500)	8	8	51,200		53,500	
Probable savings			....		—3,884	
Total .. Voted ..			69,200	63,000	62,400	58,706
C-(2) Pay of Establishment—						
Superintendent* and clerks (60—250)	14	15	21,472		20,439	
Servants (17—25)	11	11	2,900		2,724	
Temporary establishment			50		600	
Probable savings			—1,622		—1,163	
Total .. Voted ..			22,800	24,000	22,600	22,502
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance { fixed .. .. Voted			10,800		11,220	
Travelling allowance { ordinary .. .. Voted			6,270		7,200	
House-rent and other allowances .. Voted			4,700		4,950	
Fees to commissioners .. .. Voted			292		300	
Fees to examiners .. .. { *Charged*			*600*		*600*	
Fees to examiners .. .. { Voted			2,438		2,500	
Probable savings .. .. .. Voted			....		—570	
Total .. { *Charged*			*600*	*1,000*	*600*	*1,335*
Total .. { Voted			24,500	24,000	25,600	23,718
C-(4) Contingencies—Non-contract contingencies .. Voted			3,800	4,000	3,900	4,413
TOTAL ..			1,20,900	1,16,000	1,15,100	1,10,674
Charged			*600*	*1,000*	*600*	*1,335*
Voted			1,20,300	1,15,000	1,14,500	1,09,339

DETAILED ACCOUNT No. 47D. MISCELLANEOUS DEPARTMENTS. Statistics. D-Provincial Statistics.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
REGISTRATION OF BIRTHS, DEATHS AND MARRIAGES.				
D-(1) Pay of Officers, etc.—Allowance to Marriage Registrar (100)	1,200	1,000	1,200	1,200
D-(2) Contingencies	9,100	9,000	9,100	34
TOTAL .. Voted	10,300	10,000	10,300	1,234

*For numerical strength the superintendent is counted as a member of the Factory staff. His pay is divided half and half between the Factory and Steam Boiler Departments, as he is working for both.

DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. Miscellaneous. F-Examinations.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
F-1 Departmental and Other Examinations ..	Charged ..	*3,500*	*3,000*	*3,100*	*3,602*
	Voted ..	4,900	6,000	7,200	7,352
F-2 Board of examiners for granting certificates of competency to electrical contractors and wiremen.	Charged ..	*200*	....	*200*	*192*
	Voted ..	4,600	5,000	5,100	5,462
F-3 Co-operation and Accountancy Diploma Board	Voted ..	1,600	2,000	1,600	319
TOTAL ..		14,800	16,000	17,200	16,927
	Charged ..	*3,700*	*3,000*	*3,300*	*3,794*
	Voted ..	11,100	13,000	13,900	13,133

F-1. DEPARTMENTAL AND OTHER EXAMINATIONS

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
F-1 (1) Pay of Officers—Secretary (special pay 100) ..	Voted ..	....	....	1,200	1,200
F-1 (2) Pay of Establishment—					
Clerks 2 (special pay 15—25) ..	..			480	
Servants (19) ..	..			220	
Total	Voted ..	....	1,000	700	699
F-1 (3) Allowances, etc.—					
Travelling allowance (ordinary) ..	Charged ..	*100*		....	
	Voted ..	400		600	
Fees to members and assessors ..	Charged ..	*3,400*		*1,600*	
	Voted ..	3,400		1,500	
Fees for setting and valuing papers ..	Charged ..	....		*1,500*	
	Voted ..	....		1,900	
Total	Charged ..	*3,500*	*3,000*	*3,100*	*3,602*
	Voted ..	3,800	4,000	4,000	4,258
F-1 (4) Contingencies—					
Contract contingencies ..	..	640		820	
Non-contract contingencies ..	..	460		480	
Total	Voted ..	1,100	1,000	1,300	1,195
TOTAL ..	Charged ..	*3,500*	*3,000*	*3,100*	*3,602*
	Voted ..	4,900	6,000	7,200	7,352

DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. Miscellaneous. F-Examinations.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
F-2 BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.					
F-2 (1) **Pay of Establishment**—Temporary establishment	Voted	1,600	2,000	1,200	1,440
F-2 (2) **Allowances and Honoraria**—Fees for setting and valuing papers	*Charged*	*200*	....	*200*	*192*
	Voted	1,500	1,000	2,300	2,208
F-2 (3) **Contingencies**—Non-contract contingencies	Voted	1,500	2,000	1,600	1,814
TOTAL	*Charged*	*200*	....	*200*	*192*
	Voted	4,600	5,000	5,100	5,462
F-3 CO-OPERATION AND ACCOUNTANCY DIPLOMA BOARD.					
F-3 (1) **Pay of Establishment**—Temporary establishment		200	....	200	73
F-3 (2) **Allowances, Honoraria, etc.**—					
Honoraria		200		200	
Travelling allowance (ordinary)		300		300	
Fees for setting and assessing papers		600		600	
	Total	1,100	1,000	1,100	75
F-3 (3) **Contingencies**		300	1,000	300	171
TOTAL	Voted	1,600	2,000	1,600	319

DETAILED ACCOUNT No. 47-G. MISCELLANEOUS DEPARTMENTS. Miscellaneous. G-Administration of Indian Partnership Act, 1932.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
G-ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.		Rs.	Rs.	Rs.	Rs.
Registrar of Firms.					
G-(1) **Pay of Officers**—Registrar of Firms (special pay Rs. 100)		1,200	1,000	1,200	....
G-(2) **Pay of Establishment**—Clerks 1 (S. P. 30), 1 (50—5—140)		1,000	1,000	1,000	....
G-(3) **Contingencies**—					
Contract contingencies		100		100	
Non-contract contingencies		800		700	
Total ..		900	1,000	800	....
TOTAL—Voted ..		3,100	3,000	3,000	....

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous. H-Miscellaneous.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
SUMMARY.					
H-1 Commissioner under the Workmen's Compensation Act ..	*Charged* ..	*500*	....	*300*	....
	Voted ..	7,200	7,000	6,800	8,109
H-2 Industrial Schools	*Charged* ..	*1,200*	*1,000*	*1,200*	*600*
	Voted ..	1,12,300	1,13,000	1,13,700	1,10,445
H-3 Juvenile Branch	*Charged* ..	*1,200*	*1,000*	*1,200*	....
	Voted ..	76,300	75,000	63,200	58,649
H-4 Backward Class Officer	*Charged* ..	*10,000*	*18,000*	*10,000*	....
	Voted ..	67,100	49,000	49,800	31,607
H-5 Village Improvement Scheme	Voted ..	....	56,000	56,400	66,801
TOTAL ..		2,75,800	3,20,000	3,02,600	2,76,211
	Charged ..	*12,900*	*20,000*	*12,700*	*600*
	Voted ..	2,62,900	3,00,000	2,89,900	2,75,611
H-1 COMMISSIONER UNDER THE WORKMEN'S COMPENSATION ACT.					
H-1 (1) **Pay of Officers**		....	....	....	1,185
H-1 (2) **Pay of Establishment**—					
Clerks and bailiffs 4 (45—175)		5,962		5,794	
Servants 2 (20—21)		540		540	
Probable savings		—302		—334	
Total ..	Voted ..	6,200	6,000	6,000	6,246
H-1 (3) **Allowances, Honoraria, etc.**—					
Travelling allowance (ordinary)	*Charged* ..	*500*		*300*	
	Voted ..	310		100	
House-rent allowance and fees to assessors	Voted ..	90		100	
Total ..	*Charged* ..	*500*	....	*300*	....
	Voted ..	400	....	200	96
H-1 (4) **Contingencies**—Non-contract contingencies	Voted ..	600	1,000	600	582
TOTAL ..	*Charged* ..	*500*	....	*300*	....
	Voted ..	7,200	7,000	6,800	8,109

DETAILED ACCOUNT No. 47-H. **MISCELLANEOUS DEPARTMENTS.** **Miscellaneous** **H-Miscellaneous.**	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
H-2 INDUSTRIAL SCHOOLS.			Rs.	Rs.	Rs.	Rs.
Yeravda Industrial School.						
H-2 (1) Pay of Officers—						
Special pay to medical officer for medical charge (50) . *Charged* ..			*600*	....	*600*	*600*
Superintendent (200—20—600) .. Voted ..	1	1	4,300	4,000	4,000	3,799
H-2 (2) Pay of Establishment—						
Superior establishment (22—200)	16	15	10,672		10,500	
Inferior establishment (20—50)	16	16	4,549		4,490	
Temporary establishment			35		360	
Probable savings			—356		—350	
Total .. Voted ..			14,900	15,000	15,000	14,510
H-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			360		360	
Travelling allowance (ordinary)			50		50	
House-rent and other allowances			655		490	
Rewards for recapture and service			635		600	
Total .. Voted ..			1,700	1,000	1,500	1,605
H-2 (4) Contingencies—						
Contract contingencies			5,480		5,490	
Pay of inferior servants			576		560	
Non-contract contingencies			150		150	
Other supplies and services			13,294		15,000	
Total .. Voted ..			19,500	23,000	21,200	21,532
H-2 (5) Grants-in-aid, Contributions, etc.—						
Grants to industrial and reformatory institutions			70,000		70,325	
Maintenance of juvenile female convicts			100		275	
Total .. Voted ..			70,100	68,000	70,600	68,999
H-2 (6) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 156). *Charged* ..			*+600*	*+1,000*	*+600*	....
Voted ..			+1,400	+2,000	+1,400	....
Add—Amount transferred from 38-Medical (page 224) .. Voted ..			+400	....	....	....
TOTAL .. *Charged* ..			*1,200*	*1,000*	*1,200*	*600*
TOTAL .. Voted ..			1,12,300	1,13,000	1,13,700	1,10,445
H-3 JUVENILE BRANCH.						
H-3 (1) Pay of Officers—						
Inspector (550 *plus* annual increments of Rs. 25) .. Voted ..	1	1	6,700	2,000	2,200	....
H-3 (2) Pay of Establishment—						
Clerk (100)	1	1	1,200		1,000	
Servant (18)	1	1	200		100	
Voted ..			1,400	1,000	1,100	832
H-3 (3) Allowances and Honoraria—Travelling allowance (ordinary) .. .. Voted ..			1,400	1,000	600	....
H-3 (4) Contingencies .. .. Voted ..			500	....	500	128
H-3 (5) Grants-in-aid, Contributions, etc.—						
Grants to—						
The Society for the Protection of Children in Western India ..			9,500		9,500	
The Children's Aid Society			45,000		45,000	
Capitation grants for juveniles ordered to be detained in institutions under the Bombay Children's Act			3,000		1,500	
Bombay Presidency Probation and Aftercare Association ..			6,000		....	
Total .. Voted ..			63,500	68,000	56,000	57,689
H-3 (6) Establishment chargeable payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 156). *Charged* ..			*+1,200*	*+1,000*	*+1,200*	....
Voted ..			+2,800	+3,000	+2,800	....
TOTAL .. *Charged* ..			*1,200*	*1,000*	*1,200*	....
TOTAL .. Voted ..			76,300	75,000	63,200	58,649

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous. H-Miscellaneous.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
H-4 BACKWARD CLASS OFFICER.			Rs.	Rs.	Rs.	Rs.
H-4 (1) **Pay of Officers**—Assistant Backward Class Officer			....	....	....	4,160
H-4 (2) **Pay of Establishment**—						
Superintendent, special pay, etc., 1 (100), 1 (10)	2	2	1,200	....	1,320	....
Servant 1 (17)	1	1	180	....	180	....
Leave salary			120	....	....	....
Total .. Voted ..			1,500	2,000	1,500	4,712
H-4 (3) **Allowances, Honoraria, etc.** .. Voted ..			....	....	....	2,560
H-4 (4) **Contingencies**—						
Contract contingencies			298	....	260	....
Non-contract contingencies			6,500	....	7,148	....
Pay of inferior servants			762	....	792	....
Experiments in building sites			940	....	1,000	....
Total .. Voted			8,500	8,000	9,200	8,821
H-4 (5) **Scholarships** .. .. Voted			2,000	2,000	2,000	2,338
H-4 (6) **Grants-in-aid, Contributions, etc.**—Grants to depressed classes hostels .. .. Voted			31,600	13,000	13,600	9,016
H-4 (7) **Establishment charges payable to other Governments, Departments, etc.**—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 156). *Charged*			*+10,000*	*+10,000*	*+10,000*	....
Voted			+23,500	+23,000	+23,500	....
H-4 (8) **Special Commissions of Enquiry** .. .. *Charged*			....	*8,000*	....	....
Voted			....	1,000	....	....
TOTAL .. *Charged*			*10,000*	*18,000*	*10,000*	....
Voted			67,100	49,000	49,800	31,607
H-5 VILLAGE IMPROVEMENT SCHEME.						
H-5 (1) **Pay of Establishment**—Temporary establishment			....	2,000	1,600	....
H-5 (2) **Allowances, Honoraria, etc.**			....	....	....	130
H-5 (3) **Contingencies**—						
Expenses in connection with use of cinema and publicity vans			....		10,400	
Purchase and maintenance of radio sets			....		2,900	
Total			....	13,000	13,300	35,082
H-5 (4) **Grants-in-aid**—Grants-in aid to district executive committees			....	41,000	41,500	31,589
TOTAL .. Voted			*	56,000	56,400	66,801

DETAILED ACCOUNT No. 47-I. MISCELLANEOUS DEPARTMENTS. Miscellaneous. I-Charges in England.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
I-1 Leave salaries and deputation pay .. High Commissioner for India *Charged*	*15,720*	*7,000*	*6,200*	*18,889*
Voted	5,000	6,000	5,800	17,549
I-2 Sterling overseas pay .. High Commissioner for India .. *Charged*	*9,080*	*12,000*	*11,800*	*15,423*
TOTAL	29,800	25,000	23,800	51,861
Charged	*24,800*	*19,000*	*18,000*	*34,312*
Voted	5,000	6,000	5,800	17,549

* Provided under "25, General Administration" (*vide* page 126).

50—Civil Works.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A-Original Works—		Rs.	Rs.	Rs.	Rs.
(*i*) Civil Buildings—	50-A				
Land Revenue		4,000	2,500	4,700	4,413
Excise		17,500	17,000	17,500	30,119
Forest		5,100	7,000	7,100	14,759
Registration		40	....	200	1,704
General Administration — *Charged*		*34,000*	*37,000*	*34,000*	*29,760*
General Administration — Voted		34,550	54,000	34,500	1,47,311
Administration of Justice		18,600	27,000	26,100	34,408
Jails and Convict Settlements		5,000	9,000	8,300	29,389
Police		1,52,800	1,91,000	1,92,300	2,13,823
Education		73,700	63,000	1,04,000	36,569
Medical		77,500	2,75,000	4,15,500	1,23,109
Public Health		7,500	18,000	28,300	2,700
Agriculture		3,500	3,000	3,200	8,975
Industries		45,000	53,000	53,200	....
Civil Works		36,050	36,000	28,600	40,749
Stationery and Printing		4,560	2,000	....	5,055
Miscellaneous Departments		1,500	1,500	1,000	4,498
Total, Civil Buildings		5,20,900	7,96,000	9,58,500	7,27,341
(*ii*) Communications (Ordinary)		2,83,500	7,03,000	11,23,000	2,68,318
(*iii*) Communications (Road Development Account)		33,62,000	34,58,000	49,55,000	19,23,773
(*iv*) Miscellaneous		1,100	3,000	500	3,268
Total, Original Works		41,67,500	49,60,000	70,37,000	29,22,700
B-Repairs—	50-B				
Repairs (Ordinary) — *Charged*		*2,03,000*	*2,00,000*	*2,03,000*	*1,89,556*
Repairs (Ordinary) — Voted		40,03,000	39,47,000	38,03,000	39,93,260
Repairs (Road Development Account) — Voted		....	42,000	45,000	44,726
Total, Repairs		42,06,000	41,89,000	40,51,000	42,27,542
Total, Original Works and Repairs		83,73,500	91,49,000	1,10,88,000	71,50,242
C-Establishment*—					
Establishment (Ordinary) — *Charged*	50-C	*2,69,600*	*3,88,000*	*4,24,700*	*3,58,513*
Establishment (Ordinary) — Voted		15,92,600	19,11,000	19,84,700	17,70,000
Establishment (Central Road Fund) — *Charged*	50-C	*26,200*	*20,200*	*11,700*	....
Establishment (Central Road Fund) — Voted		9,800	5,100	4,200	....
D-Tools and Plant — *Charged*	50-D	....	....	*3,000*	....
D-Tools and Plant — Voted		1,24,000	1,76,000	1,61,000	1,84,180
E-Grants-in-aid	50-E	8,45,000	9,45,000	8,37,000	10,63,917
F—Suspense	50-F	5,500	—12,000	6,000	7,592
G-Charges in England*—					
Establishment (Ordinary) — *Charged*	50-C	*98,000*	*1,19,960*	*1,02,600*	*1,84,694*
Establishment (Ordinary) — Voted		3,600	6,040	4,100	2,400
Establishment (Central Road Fund) — *Charged*	50-C	*2,200*	*1,800*	*1,200*	....
Stores — Voted		....	....	....	65
H-Loss or gain by exchange—					
Establishment — *Charged*		....	*—633*	....	*—1,000*
Establishment — Voted		....	—31	....	—12
Deduct—English cost of stores — Voted		....	....	....	—65
Lump cut under "Allowances, Honoraria, etc." — *Charged*		....	....	*—1,700*	....
Lump cut under "Allowances, Honoraria, etc." — Voted		....	....	—7,400	....
Lump cut under "Contingencies" — Voted		....	....	— 3,200	....
Rounding — *Charged*		....	*—327*	*—500*	....
Rounding — Voted		....	—109	—400	....
GRAND TOTAL		1,13,50,000	1,27,09,000	1,43,15,000	1,07,20,526
Charged		*6,33,000*	*7,66,000*	*7,78,000*	*7,61,525*
Voted		1,07,17,000	1,19,43,000	1,38,37,000	99,59,001

*The total "Charged" Ordinary Public Works Department establishment charges which will be debitable to this head for purposes of Appropriation Accounts amount to Rs. 5,06,000 and their distribution on *pro rata* basis over the several P. W. D. heads is shown on page 321.

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	LAND REVENUE.						
	Minor Works.						
1	Director of Land Records			4,000	..		....
	Total—Land Revenue ..			4,000	2,500	4,700	4,413
	EXCISE.						
	Minor Works						
2	Commissioner of Excise			17,500	..		....
	Total—Excise ..			17,500	17,000	17,500	30,119
	FOREST.						
	Minor Works.						
3	Chief Conservator of Forests, Bombay Presidency ..			5,100	...	..	....
	Total—Forest ..			5,100	7,000	7,100	14,759
	REGISTRATION.						
	Minor Works.						
4	Inspector-General of Registration			40	..		....
	Total—Registration ..			40	..	200	1,704
	GENERAL ADMINISTRATION.						
	Minor Works.						
5	Government Houses			34,000	..	..	....
6	Commissioner, Northern Division			3,400	..	..	
7	Commissioner, Central Division			23,000	..	..	....
8	Commissioner, Southern Division			4,800	..	..	....
9	Superintending Engineer, Northern Circle			2,450	..	..	....
10	Superintending Engineer, Southern Circle			200	..	..	....
11	Electrical Engineer to Government			700	..	..	....
	Total—General Administration .. *Charged* ..			34,000	*37,000*	*34,000*	*29,760*
	Total—General Administration .. Voted ..			34,550	54,000	34,500	1,47,311

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	ADMINISTRATION OF JUSTICE.						
	Minor Works.						
12	Commissioner, Northern Division	..		2,000	..	..	..
13	Commissioner, Central Division	..		9,100	..	..	..
14	Commissioner, Southern Division	..		4,000	..	..	..
15	Superintending Engineer, Northern Circle	..		3,500	..	..	..
	Total—Administration of Justice ..			18,600	27,000	26,100	34,408
	JAILS AND CONVICT SETTLEMENTS.						
	Minor Works.						
16	Inspector-General of Prisons	..		5,000	..	..	..
	Total—Jails and Convict Settlements ..			5,000	9,000	8,300	29,389
	POLICE.						
	Major Works in progress.						
17	Rebuilding of the Headquarters Police Lines (148 units of constables), Thana	1,45,822	1,23,000	21,500	..	..	..
18	Construction of a four-storeyed building in the compound of the School of Art, Bombay, for the City Police ..	2,15,000	1,42,000	71,500	..	..	..
	Minor Works.						
19	Inspector-General of Police	..		54,600	..	..	..
20	Commissioner of Police, Bombay	..		5,200	..	..	..
	Total—Police ..			1,52,800	1,91,000	1,92,300	2,13,823
	EDUCATION.						
	Major Works in Progress.						
21	Additional Building for the Science Departments in the Karnatak College, Dharwar	80,000	20,000	60,000	..	..	..
	Minor Works.						
22	Director of Public Instruction	..		13,400	..	..	..
23	Director, Sir J. J. School of Art, Bombay	..		300	..	..	..
	Total—Education ..			73,700	63,000	1,04,000	36,569

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	MEDICAL.						
	Major Works in progress.						
24	Providing additional accommodation for patients at the Central Mental Hospital, Yeravda (including electric installations)	2,62,147	2,47,000	15,000	..	..	..
25	Extensions and improvements to the Bai Motlibai Hospital, Bombay	1,45,981	1,43,000	2,500	..	..	..
	Minor Works.						
26	Surgeon-General with the Government of Bombay ..	..		60,000	..	..	..
	Total—Medical ..			77,500	2,75,000	4,15,500	1,23,109
	PUBLIC HEALTH.						
	Minor Works.						
27	Surgeon-General with the Government of Bombay ..	..		6,000	..	..	..
28	Director of Public Health	..		1,500	..	..	..
	Total—Public Health ..			7,500	18,000	28,300	2,700
	AGRICULTURE.						
	Minor Works.						
29	Director of Agriculture	..		2,000	..	..	..
30	Director of Veterinary Services, Bombay Presidency ..	..		1,500	..	..	..
	Total—Agriculture ..			3,500	3,000	3,200	8,975
	INDUSTRIES.						
	New Major Works.						
31	Construction of buildings, etc., for a tanning school at Chamdewalaki Wadi at Khar, Thana Division ..	..		42,000	..	..	..
	Minor Works.						
31A	Director of Industries	..		3,000	..	..	..
	Total—Industries ..			45,000	53,000	53,200	..

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget, Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	CIVIL WORKS.						
	Minor Works.						
32	Superintending Engineer, Northern Circle	..		14,250			
33	Superintending Engineer, Central Circle	..		15,000			
34	Superintending Engineer, Deccan Irrigation Circle ..	..		800			
35	Superintending Engineer, Southern Circle	..		5,000			
36	Electrical Engineer to Government	..		1,000			
	TOTAL—Civil Works ..			36,050	36,000	28,600	40,749
	STATIONERY & PRINTING.						
	Minor Works.						
37	Superintendent, Government Printing & Stationery, Bombay			4,560		..	
	TOTAL—Stationery and Printing ..			4,560	2,000	..	5,055
	MISCELLANEOUS DEPARTMENTS.						
	Minor Works.						
38	Chief Inspector of Certified Schools and Backward Class Officer	..		1,500			
	TOTAL—Miscellaneous Departments ..			1,500	1,500	1,000	4,498
	COMMUNICATIONS (ORDINARY).						
	New Major Works.						
39	Construction of a bridge at Dehu, Poona Division ..	..	..	25,000	..		
	Major Works in progress.						
40	Construction of a three-stage landing at Dharamtar (Alibag side), Thana Division	30,507	17,000	12,800			
41	Diverting a road from Godhra to Salia, miles 11/7 to 12/6 of Ahmedabad-Indore Road, Kaira and Panch Mahals Division	10,078	5,000	1,500			
42	Dohad-Chakalia-Chaen-Limdi Road, Kaira and Panch Mahals Division	2,96,526	75,000	40,000			
43	Annas-Katwara Road, Kaira and Panch Mahals Division ..	1,12,000	40,000	20,000			
44	Limdi-Sanjeli Road, Kaira and Panch Mahals Division ..	70,000	9,000	20,000			
45	Improvements to Taloda-Shahada Road (Section I from Taloda to Prakasha), Khandesh Division	1,90,617	1,81,000	9,200			
46	Improvements to Taloda-Shahada Road (Section II from Prakasha to Shahada), Khandesh Division	99,364	99,000	300			
47	Dhadgaon-Shahada Road (Section IV from Dara to mile 3/7 of Shahada-Khetia Road near Mobida)	1,22,352	1,10,000	12,000			
48	Improving Sadashivgad-Kadra Road, Parts I—III, Kanara Division	2,47,158	2,43,000	2,400			

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Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Major Works in progress—*contd.*						
49	Improving Gadag-Hesrur Section of Karwar-Bellary Road, Dharwar Division	37,411	36,000	800			
50	Improvements to Section from Sholapur Border to Bijapur, Part I—Improvements to road surface of Poona-Sholapur-Bijapur-Hubli Road	91,258	25,000	30,000			
51	Improvements to Section from Bijapur to junction with Vengurla-Belgaum-Bagalkot-Bellary Road, Part I—Improvement to road surface	1,23,017	22,000	30,000			
	Minor Works.						
52	Superintending Engineer, Northern Circle	..		20,300			
53	Superintending Engineer, Central Circle	..		22,400			
54	Superintending Engineer, Southern Circle	..		27,800			
55	Superintending Engineer, Deccan Irrigation Circle ..	..		9,000			
	TOTAL—Communications (Ordinary) ..			2,83,500	7,03,000	11,23,000	2,68,318
	Communications (Road Development Account).						
	Works in progress.						
	Bombay-Ahmedabad Road.						
56	Constructing Talasari-Vapi Section (wanting links, miles 16½), Thana Division	3,64,871	2,99,800	65,000			
	Ahmedabad-Kaira-Godhra-Indore Road.						
57	Providing rubble stone bedding and re-metalling a portion of Dohad-Alirajpur Road, Kaira and Panch Mahals Division .	48,191	41,000	3,000			
	Bombay-Agra Road.						
58	Modernising miles 114, 115 and 116 at Nasik on Vihigaon-Nasik Section, Nasik Division	85,839	45,000	40,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Poona-Bangalore Road.						
59	Making improvements to low-lying miles 75 to 84 on Poona side of Khandala on Khandala-Poona Section by laying a surface of $2\frac{1}{2}''$ premixed asphalt macadam on the existingwater bound surface in miles $70/2\frac{1}{2}$ to 71/7 and 73/6 to 81/7, Poona Division	4,78,883	4,31,600	46,000			
60	Modernizing miles 3-13 on Poona-Satara Section, Poona Division	1,64,450	93,000	70,000			
61	Improving the surface by providing soling and metalling, where necessary, and filling up the side widths and reconstructing and strengthening the masonry works in miles 145 to 182/3 on Section from Kolhapur to Sankeshwar, Belgaum Division	4,48,833	2,51,000	75,000			
62	Improving the surface by providing soling and metalling, where necessary, and filling up the side widths and reconstructing and strengthening the masonary works on Section from Sankeshwar to Belgaum from miles 182/4 to 213/4, Belgaum Division	3,11,021	1,80,000	50,000			
63	Raising the level of the existing causeway over the Malaprabha river at Mugutkhan Hubli (Belgaum to mile 233 Section), Belgaum Division	92,795	27,000	65,000			
64	Widening the bridge in mile 37/3 of Bombay-Poona Road, Thana Division	12,564	8,900	3,500			
65	Improving curves in miles 67—71 (Bhor Ghat), Poona Division	28,100	20,500	7,600			
66	Improvements to sections from Satara border to Kolhapur, miles 131—145, Belgaum Division	1,21,290	50,000	70,000			
67	Asphalting the 3 miles gap—miles 264 to 266 of the Poona-Bangalore Road (Section from Dharwar to Hubli), Dharwar Division	1,10,630	50,000	60,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Konkan-Goa Road.						
68	Constructing a masonry bridge over the Bhamburda river in mile 11/8 of the Math-Kasal Road	74,462	67,000	6,000			
69	Causeways over the Balganga river and Balavli Nalla and diversion road in mile 4/3 to 4/7 of Pen-Panvel Section, Thana Division	91,743	91,200	500			
70	Constructing the bridge over the Kundalika river near Kolad in mile 26 of Dharamtar-Mahableshwar Road, Ratnagiri Division	88,406	50,000	35,000			
71	Constructing bridges over the Shastri and Sonvi rivers on Hatkhamba-Poladpur Road, Ratnagiri Division ..	3,29,071	51,000	1,00,000			
72	Constructing R. C. C. bridge over the Rajapur creek at Rajapur in Section II of Pali-Phonda Road (Rajapur-Phonda Section), Ratnagiri Division	2,54,030	1,61,000	60,000			
73	Constructing a masonry bridge over the Piyali river in Section III of Pali-Phonda Road, Ratnagiri Division ..	1,26,084	1,11,000	3,500			
74	Acquisition of land for improvements to Pen-Panvel Road, Thana Division	30,536	15,000	15,000			
75	Constructing a R.C.C. bridge in mile No. 17/4 in place of a low level causeway over the Palaspa Nalla of Pen-Panvel Section, Thana Division	16,755	10,000	2,600			
76	Diversion of the road outside Mahad Town and constructing a bridge over the Gandhari river in mile 55 of Dharamtar-Mahableshwar Road, Ratnagiri Division ..	1,86,321	10,000	1,00,000			
77	Improving surface of the Dharamtar-Mahableshwar Road, miles 1/3 to 62 (Part I), Ratnagiri Division	4,31,980	20,000	1,00,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Road from Belapur Station to Sangamner.						
78	Reconstructing and substantially improving the road, Ahmednagar Division..	1,71,218	1,32,000	30,000			
	Burhanpur-Raver-Yawal-Chopda-Shirpur-Shahada-Taloda-Raisingpur Road.						
79	Improvements to the road in miles 18—45 and 46—83 of Shirpur-Raver Section, Khandesh Division ..	7,26,900	1,10,000	1,74,000			
80	*Asphalting provincial roads passing through Dhulia—*						
	(*a*) Bombay-Agra Road	55,000					
	(*b*) Dhulia-Sakri Road	18,800	1,02,000 (items a–c)	3,000			
	(*c*) Dhulia-Edlabad-Nagpur Road	31,100					
	Chiplun-Karad-Jath-Bijapur-Sindgi-Raichur Road.						
81	Constructing a R. C. C. submersible bridge over the Krishna river on Karad-Bijapur Section, Satara Division ..	4,87,600	2,35,500	2,00,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dhulia-Bhusawal-Edlabad-Nagpur Road.						
82	Extension from Edlabad to Ichhapur—*						
	(*a*) Earthwork	1,19,868	67,000	20,000			
	(*b*) Submersible bridge over the Purna river ..	3,48,000	35,800	1,50,000†			
	(*c*) Other masonry works	81,700	41,200	30,000†			
		5,49,568	1,44,000	2,00,000			
	Nasik Station Road.						
83	Treating the water-bound macadam surface of the side widths excluding surfaces "D" and "E-1" with Shelmacadam 2½″ with ½″ seal coat, Nasik Division ..	90,127	50,000	40,000			
	Roads in Poona.						
84	Modernizing of roads (I and II instalments)— ..						
	(1) Treating the surface of Bund Garden Road with 101-E Socony asphalt semi-penetration with seal coat ..						
	(2) Treating the surface of Connaught Road with 101-E Socony asphalt semi-penetration with seal coat ..						
	(3) Treating the surface of Sassoon Road with 101-E Socony asphalt semi-penetration with seal coat ..						
	(4) Treating the surface of Byramji Jijibhai Road with 101-E Socony asphalt semi-penetration with seal coat						
	(5) (*a*) Treating the surface of Koregaon Road and part of Richardson Road with 101-E Socony asphalt semi-penetration with seal coat						
	(*b*) Treating the surface of Nagar Road with 101-E Socony asphalt semi-penetration with seal coat ..						
	(6) Treating a portion of Sholapur Road in the Poona Cantonment with cement bound macadam 3″ thick and covering the surface with premix ½″ consolidated seal coat (cold process)						
	(7) Treating a portion of Bombay Road from Judge's Bungalow to Aundh Road No. 1 with Shelmacadam 2½″ thick with ½″ mixed seal coat						

* By an agreement arrived at between the Governments of Bombay and the Central Provinces, a portion of the road lying within the Bombay territory is to be constructed and maintained by the Central Provinces Government and a portion lying within the Central Provinces territory is to be constructed and maintained by the Bombay Government. The cost of construction and annual maintenance is as follows :—

	Cost of construction.	Cost of maintenance.
	Rs.	Rs.
Road in the Bombay territory	63,225	960
Road in the Central Provinces territory	52,500	750

† Half the amount is debitable to the Reserve with the Government of India in the Road Development Account.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* **CIVIL WORKS.** **Original Works.**	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Roads in Poona—contd.						
	(8) Treating a portion of Wellesley Road with Shelmacadam 2½" thick with ½" mixed seal coat ..						
	(9) Treating a portion of Bombay Road from Murray Bridge to mile 111/0 with Shelmacadam 2½" thick with ½" mixed seal coat						
	(10) Asphalting the surface of the Bombay Road from Murray Bridge to Nasik Road junction ..						
	(11) Asphalting the surface of the Sholapur Road from Cantonment limit to Bahiroba Nala	4,25,375	4,14,000	10,000			
	(12) Asphalting the surface of the Satara Road from Dhobi Ghat to the junction with Sholapur Road ..						
	(13) Asphalting the surface of the Shankar Shet Road from Swar Gate to Cantonment limit ..						
	(14) Asphalting the surface of the Nagar Road, mile 2/6½ to 2/8						
85	Modernizing of Roads (III Instalment)—						
	(1) Prince of Wales Drive						
	(2) Jamshetjee Jijibhoy Road	1,30,500	1,27,000	3,000			
	(3) Sassoon Hospital Road						
	Bandra-Ghodbunder Road.						
86	Widening drains Nos. 48 and 49 and improving the curve in mile 7/1 of Andheri-Mira Section, Thana Division ..	21,801	5,000	15,000			
87	Widening the Poisar bridge in mile 11/4 of Andheri-Mira Section, Thana Division	33,093	5,000	25,000			
88	Providing 2½ shelmacadam surface in miles 9/6 to 12/8 of Andheri-Mira Section, Thana Division	72,750	62,700	10,000			
89	Improving and widening mile No. 9 of Ghodbunder-Thana Section, Thana Division	13,045	12,000	1,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1937–38.	Budget Estimate, 1938–39.	Revised Estimate, 1937-38.	Budget Estimate, 1937–38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Alibag-Dharamtar-Campoli Road.						
90	Improvements to Dharamtar-Campoli Road, Thana Division	80,511	65,800	14,000			
	Bombay-Poona-Sholapur-Hyderabad Road.						
91	Reconstructing and substantially improving Poona-Sholapur Section from miles 5/1 to 35, Poona Irrigation Division ..	1,77,438	1,36,900	40,000			
	Mirjan-Madras Frontier Road.						
92	Causeway over the Badgani creek on Kumta-Honawar Section, Kanara Division	57,131	47,000	10,000			
93	Widening the road between Kumta and Honawar, miles 42 to 52, Kanara Division	1,16,897	52,000	40,000			
	Kumta-Hubli Road.						
94	Improvements to miles 0 to 71/5, Kanara Division ..	2,13,309	1,76,000	25,000			
	Belgaum-Khanapur-Haliyal-Yellapur-Sirsi-Kodkini-Mysore Frontier Road.						
95	Improvements to Khanapur-Yellapur Road, Part I, Kanara Division	57,912	55,000	2,300			
96	Improving Sirsi-Kodkini Road, (improving cross drainage works), Kanara Division	59,770	35,000	10,000			
	Malwan-Kasal Road.						
97	Providing cross drainage works across 7 big nallas on Malwan-Kasal Road (Section from Malwan to Kankavli), Ratnagiri Division	1,28,991	50,000	78,000			
	Sholapur-Bijapur-Hubli Road.						
98	Asphalting portion of Hubli-Sholapur Road passing through Hubli Town—mile 0 to 1/2, Dharwar Division ..	44,479	37,000	6,500			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* **CIVIL WORKS. Original Works.**	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Road from Dholera Town to New Dholera Port.						
99	Construction of the Road, Ahmedabad Division—						
	(a) Earth work and masonry works	1,00,951					
	(b) Brick soling with 1½″ layer of metalling ..	1,19,417					
	(c) Final layer of 1½″ metalling	1,12,728	30,000	1,70,000			
		3,33,096*					
	Kaira-Ahmedabad-Dakor Road.						
100	Improving the road surface of Mehmedabad-Mehudha Section, Kaira and Panch Mahals Division ..	46,281	23,000	23,000			
101	Constructing culvert over Kanewal Kotur in mile No. 15/3 in place of existing dip on Mehudha-Dakor Section, Kaira and Panch Mahals Division	9,988	5,000	4,500			
	Dahanu-Jawhar Road.						
102	Improving miles 1 to 26 of Dahanu-Jawhar Road, Thana Division	1,28,947	20,000	90,000			
	Madhi-Buhari Road.						
103	Improving miles 9/2 to 16/2 of Madhi-Buhari Road, Surat and Broach Division	38,689	20,000	18,000			
	Nadiad-Kaira Road.						
104	Modernising miles 0—3—100 to 2—4—0 near Nadiad Town, Kaira and Panch Mahals Division ..	36,750	30,000	6,500			

*Rupees 3 lakhs are to be met from the Government of India Reserve in the Road Development Account.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Ratnagiri-Kolhapur-Miraj-Bijapur-Hyderabad Road.						
116	Reconstructing and asphalting Bijapur-Kagwad Road and Bijapur-Shindgi Road (miles 1 and 2), Belgaum Division..	1,43,667	26,000	1,00,000			
117	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the section from Kagwad to Tikota, Belgaum Division ..	1,14,329	5,000	60,000			
118	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the Bijapur-Sindgi Road, section I, Belgaum Division ..	97,383	52,000	20,000			
119	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the Bijapur-Sindgi Road, section II, Belgaum Division ..	1,15,855	58,000	20,000			
120	Constructing a metalled road from Shindgi to British Border via Yankanchi and Golgeri	1,03,977	22,000	40,000			
	Roads in and round about Belgaum.						
121	Modernising of roads	1,69,022	50,000	1,00,000			
	Roads in and round about Karwar.						
122	Modernising of roads, Kanara Division	1,53,899	40,000	1,00,000			
	Poona-Sholapur-Bijapur-Hubli Road.						
123	Asphalting provincial roads at Sholapur—						
	(*a*) Sholapur-Hyderabad Road	40,876	35,000	7,000			
	(*b*) Sholapur-Bijapur Road	43,708					
	Kamatgi-Gadag Road.						
124	Improving the road by providing 9″ of murum soling and layer of 4½″ thick of metal 12 feet in width on the section from Badami to border of Dharwar District, Dharwar Division	35,507	26,000	9,000			
	Bijapur-Jath-Karad Road.						
125	Improving road surface by providing soling and metalling, where necessary, and filling up side widths on Tikota-Nagaz section, miles 14 to 28 from Tikota to Nagaz, Belgaum Division	46,392	21,000	20,000			
	Havnur-Ekambi Road.						
126	Improving dips in miles 0 to 20 of Havnur-Ekambi Road, Dharwar Division	32,558	5,000	27,000			
127	Constructing drains and culverts in first 20 miles of the Havnur-Ekambi Road, Dharwar Division	49,873	10,000	39,000			

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Gotur-Tasgaon Road.						
128	Improving surface by providing soling and metalling, where necessary, and filling up the side widths in miles 25 to 27 and 28 to 32, Belgaum Division	43,769	20,000	23,000			
	Dharwar-Saundatti-Bagewadi Road.						
129	Improvements to Dharwar-Saundatti-Bagewadi Road—Section from Dharwar to Saundatti, Dharwar Division ..	61,416	12,000	40,000			
	Kolhar-Talikot Road.						
130	Causeway over Don Nalla near Talikot, Belgaum Division ..	41,276	5,000	26,000			
131	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section I, miles 1 to 30, Belgaum Division	1,00,276	35,000	10,000			
132	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section II, miles 1 to 6, Belgaum Division	28,025	8,000	10,000			
133	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section II, miles 7 to 18, Belgaum Division ..	60,877	14,000	10,000			
	Deogad-Kaladgi Road.						
134	Improving surface by providing soling and metalling, where necessary, and filling up side widths, Belgaum Division	28,947	5,000	18,000			
	Bijapur-Bagewadi Road.						
135	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths on miles 1 to 26, Belgaum Division	1,06,780	43,000	25,000			
	Indi-Shirdhon Road.						
136	Improving surface by providing soling and metalling, where necessary, and filling up side widths on miles 20 and 23 to 27, Belgaum Division	31,728	11,000	20,000			
	Nasik Station Road.						
137	Repairing existing treated surface excluding surfaces "D" and "E-1" (including providing seal-coat), Nasik Division	43,211	15,000	25,000			

Item No.	DETAILED ACCOUNT No. 50-A—*concld.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Experimental Works.						
138	Providing Shalimar premix tar carpet 1½″ thick to the central portion in first half mile and Shalimar tar surface treatment to the two side widths and providing cut back asphalt carpet 1½″ thick to the central portion of second half mile and 2½″ premixed asphalt macadam surface with ½″ mixed seal coat to the side widths in the same length on Nasik Station Road	33,010	25,000	8,000			
139	Treating the surface D (total length 2,780 feet) previously treated with Trinidad paint coat and Trinidad refined asphalt with premixed asphalt macadam 2½″ thick with ½″ seal coat consolidated on Nasik Station Road	17,988	16,000	1,500			
	TOTAL—Communications (Road Development Account)			33,62,000	34,58,000	49,55,000	19,23,773
	MISCELLANEOUS.						
	Minor works.						
140	Superintending Engineer, Deccan Irrigation Circle ..	..	..	200			
141	Do. Northern Circle. ..	..	..	900			
	Total—Miscellaneous ..			1,100	3,000	500	3,268
	TOTAL—Original Works ..			41,67,500	49,60,000	70,37,000	29,22,700

DETAILED ACCOUNT No. 50-B.
CIVIL WORKS.
Repairs.

			Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
B-Repairs—						
(*i*) Ordinary—						
Northern Circle	Buildings	.. ..	5,10,000		12,98,000	
	Communications	.. ..	7,50,000			
Central Circle	Buildings—*Charged*	.. ..	*1,63,000*		*1,61,000*	
	Buildings—Voted	.. ..	2,45,000		11,71,000	
	Communications	.. ..	10,79,000			
Southern Circle	Buildings	.. ..	1,19,000		9,66,000	
	Communications	.. ..	9,15,000			
Deccan Irrigation Circle	Buildings	.. ..	40,000		2,78,000	
	Communications	.. ..	2,55,000			
Electrical Circle	Buildings—*Charged*	.. ..	*40,000*		*42,000*	
	Buildings—Voted	.. ..	90,000		90,000	
Total (*i*)	*Charged* ..		*2,03,000*	*2,00,000*	*2,03,000*	*1,89,556*
	Voted ..		40,03,000	39,47,000	38,03,000	39,93,260
(*ii*) Road Development Account—						
Northern Circle		.. ..	....		12,000	
Southern Circle		.. ..	....		33,000	
Total (*ii*) Voted ..			....	42,000	45,000	44,726
Total—Repairs	*Charged* ..		*2,03,000*	*2,00,000*	*2,03,000*	*1,89,556*
	Voted ..		40,03,000	39,89,000	38,48,000	40,37,986

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-3…
				Rs.	Rs.	Rs.	Rs.
I—CHIEF ENGINEER.							
Secretariat.							
(a) Pay of Officers—							
Secretary and Deputy Secretaries	*Charged* ...	3	3	*71,400*		*69,700*	
Assistant Secretary and Assistant Engineer	Voted ...	2	2	17,000		15,900	
Architectural Adviser to Government (part-time) ...	Voted ...	1	1	7,200		7,200	
Total ...	*Charged* ...			*71,400*		*69,700*	
	Voted ...			24,200		23,100	
(b) Pay of Establishment—							
Superintendents, senior assistants, junior assistants, clerks, draftsman, stenographer and typists	...	49	49	1,26,670		1,26,266	
Servants	...	15	15	4,140		3,852	
Temporary establishment	...			6,890		6,282	
Total ...	Voted ...			1,37,700		1,36,400	
(c) Allowances, etc.—							
Travelling allowance	*Charged* ...			*1,200*		*1,500*	
	Voted ...			900		1,500	
House-rent and other allowances...	*Charged* ...			*3,600*		*3,600*	
	Voted ...			3,600		5,000	
Total ...	*Charged* ...			*4,800*		*5,100*	
	Voted ...			4,500		6,500	
(d) Contingencies—							
Contract contingencies	...			1,450		2,000	
Non-contract contingencies	...			2,950		4,000	
Total ...	Voted ...			4,400		6,000	
Probable savings	Voted ...			......		—300	
Total, Secretariat ...				2,47,000		2,46,500	
	Charged ...			*76,200*		*74,800*	
	Voted ...			1,70,800		1,71,700	
II—SPECIALIST OFFICERS.							
Electrical Engineer to Government.							
(a) Pay of Officers—							
Electrical Engineer to Government	*Charged* ...	*1*	*1*	*23,200*		*22,000*	
Total ...	*Charged* ...			*23,200*		*22,000*	
(b) Pay of Establishment—							
Clerks and draftsman	...	3	3	7,404		7,212	
Servant	...	1	1	310		288	
Temporary establishment	...			3,986		3,700	
Total ...	Voted ...			11,700		11,200	
Carried over	...			34,900		33,200	

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
Brought forward ...				34,900		33,200	
II—SPECIALIST OFFICERS—*contd.*							
Electrical Engineer to Government—*contd.*							
(c) Allowances, etc.—							
Travelling allowance	*Charged* ...			*2,000*		*2,000*	
	Voted ...			100		100	
House-rent and other allowances	*Charged* ...			*1,800*		......	
	Voted ...			400		400	
Total ...	*Charged* ...			*3,800*		*2,000*	
	Voted ...			500		500	
(d) Contingencies—							
Non-contract contingencies	...			500		500	
Total ...	Voted ...			500		500	
Total ...				39,700		36,200	
	Charged			*27,000*		*24,000*	
	Voted ...			12,700		12,200	
EXECUTIVE.							
Electrical Division.							
(a) Pay of Officers—							
Executive Electrical Engineer and Electrical Inspector ...	Voted ...	1	1	4,200		10,506	
Assistant Engineer and temporary Engineers ...	Voted ...	3	3	17,300		17,194	
Total ...	Voted ...			21,500		27,700	
(b) Pay of Establishment—							
Accountant, clerks, draftsman, driver and ferro-typists ...	...	15	15	22,678		22,210	
Servants	...	4	4	1,108		1,008	
Temporary establishment	...			1,14,716		1,10,482	
Probable savings	...			—1,102		......	
Total ...	Voted ...			1,37,400		1,33,700	
(c) Allowances, etc.—							
Travelling allowance	Voted ...			17,640		20,000	
House-rent and other allowances	Voted ...			9,060		9,600	
Total ...	Voted ...			26,700		29,600	
(d) Contingencies—							
Non-contract contingencies	...			7,700		8,000	
Total ...	Voted ...			7,700		8,000	
Total ...	Voted ...			1,93,300		1,99,000	
Probable savings	Voted ...			—700		—1,400	
Grand Total, Electrical Branch ...				2,32,300		2,33,800	
	Charged ...			*27,000*		*24,000*	
	Voted ...			2,05,300		2,09,800	

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength 1937-38.	Strength 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37
				Rs.	Rs.	Rs.	Rs.
II—SPECIALIST OFFICERS—*concld.*							
Establishment for the Government Central Stores, Workshop and Training Centre, Dapuri.							
(a) Pay of Officers—							
Executive Mechanical Engineer and Works Manager ...	Voted ...	1	1	16,500		16,500	
(b) Pay of Establishment—							
Temporary establishment	Voted ...			41,400		41,500	
(c) Allowances, etc.—							
Travelling allowance	Voted ...			3,400		3,000	
(d) Contingencies—							
Non-contract contingencies	Voted ...			2,800		2,800	
Probable savings	Voted ...			......		−400	
Deduct—Moiety of the cost of pay and travelling allowance of the Executive Mechanical Engineer and Works Manager debitable to the head "39-Public Health"	Voted ...			−8,900		−8,900	
Total ...	Voted ...			55,200		54,500	
NORTHERN CIRCLE.							
III—Superintending Engineer.							
(a) Pay of Officers—							
Superintending Engineer	*Charged* ...	*1*	*1*	*23,400*		*23,700*	
Assistant Engineer	Voted ...	1	1	7,200		7,000	
Total ...	*Charged* ...			*23,400*		*23,700*	
	Voted ...			7,200		7,000	
(b) Pay of Establishment—							
Clerks and draftsman	...	11	11	16,590		16,612	
Servants	...	7	7	1,915		1,728	
Temporary establishment	...			2,595		2,460	
Total ...	Voted ...			21,100		20,800	
(c) Allowances, etc.—							
Travelling allowance	*Charged* ...			*2,720*		*2,900*	
	Voted ...			600		700	
House-rent and other allowances	*Charged* ...			*1,980*		*1,600*	
	Voted ...			4,400		4,300	
Total ...	*Charged* ...			*4,700*		*4,500*	
	Voted ...			5,000		5,000	
(d) Contingencies—							
Contract contingencies	...			800		1,200	
Non-contract-contingencies	...			1,000		1,000	
Total ...	Voted ...			1,800		2,200	
Total—Superintending Engineer	...			63,200		63,200	
	Charged ...			*28,100*		*28,200*	
	Voted ...			35,100		35,000	

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
NORTHERN CIRCLE—*contd.*							
CONSTRUCTION.							
IV—Executive.							
(a) Pay of officers—							
Executive Engineers and Assistant Executive Engineers	*Charged* ...	*6*	*5*	*72,700*		*79,400*	
Assistant Engineers	Voted ...	18	21	1,20,700		99,766	
Leave salary	Voted ...			......		734	
Total ...	*Charged* ...			*72,700*		*79,400*	
	Voted ...			1,20,700		1,00,500	
(b) Pay of Establishment—							
Supervisors, overseers, accountants, clerks, draftsmen, storekeepers and telephone operator		149	148	2,43,970		2,50,057	
Chowkidars, mechanics, carpenters, fitter, polishman, gatekeepers and hamals		25	25	11,299		11,181	
Servants		23	23	4,682		4,628	
Temporary establishment				80,929		82,634	
Probable savings				−3,580		−6,500	
Total ...	Voted ...			3,37,300		3,42,000	
(c) Allowances, etc.—							
Travelling allowance	*Charged* ...			*9,670*		*13,800*	
	Voted ...			46,929		44,344	
House-rent and other allowances	*Charged* ...			*4,130*		*400*	
	Voted ...			20,871		21,856	
Total ...	*Charged* ...			*13,800*		*14,200*	
	Voted ...			67,800		66,200	
(d) Contingencies—							
Non-contract contingencies				29,000		30,600	
Pay of inferior servants				2,300		2,100	
Total ...	Voted ...			31,300		32,700	
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department ...	Voted ...			−8,400		−8,100	
Total, Executive ...				6,35,200		6,26,900	
	Charged ...			*86,500*		*93,600*	
	Voted ...			5,48,700		5,33,300	
Probable Savings ...	Voted ...			−800		−1,200	
GRAND TOTAL—Northern Circle ...				6,97,600		6,88,900	
	Charged ...			*1,14,600*		*1,21,800*	
	Voted ...			5,83,000		5,67,100	

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	193
				Rs.	Rs.	Rs.	
CENTRAL CIRCLE.							
III—Superintending Engineer.							
(a) Pay of Officers—							
Superintending Engineer	*Charged* ...	*1*	*1*	*22,300*		*25,800*	
Assistant Engineer	Voted ...	1	1	7,200		7,000	
Total ...	*Charged* ...			*22,300*		*25,800*	
	Voted ...			7,200		7,000	
(b) Pay of Establishment—							
Clerks and draftsman	...	12	12	17,637		17,208	
Servants	...	7	7	1,512		1,512	
Temporary establishment	...			4,651		4,980	
Total ...	Voted ...			23,800		23,700	
(c) Allowances, etc.							
Travelling Allowance	*Charged* ...			*2,400*		*2,500*	
	Voted ...			2,000		2,100	
Total ...	*Charged* ...			*2,400*		*2,500*	
	Voted ...			2,000		2,100	
(d) Contingencies—							
Non-contract contingencies	...			3,100		3,200	
Total ...	Voted ...			3,100		3,200	
Total, Superintending Engineer	...			60,800		64,300	
	Charged ...			*24,700*		*28,300*	
	Voted ...			36,100		36,000	
CONSTRUCTION.							
IV—Executive.							
(a) Pay of Officers—							
Executive Engineers	*Charged* ...	*5*	*5*	*66,700*		*67,399*	
Assistant Engineers	Voted ...	18	19	1,12,900		1,15,600	
Leave salary	*Charged* ...			......		*9,101*	
Total ...	*Charged* ...			*66,700*		*76,500*	
	Voted ...			1,12,900		1,15,600	
	Carried over ...			1,79,600		1,92,100	

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
Brought forward ...				1,79,600		1,92,100	
CONSTRUCTION—contd.							
IV—Executive—contd.							
(b) Pay of Establishment—							
Supervisors, overseers, accountants, clerks, draftsmen and store-keepers ...		156	159	2,64,417		2,54,520	
Chowkidars		4	4	768		780	
Servants		29	29	5,544		5,556	
Temporary establishment				90,386		82,844	
Probable savings				−13,615		−16,600	
Total ...	Voted ...			3,47,500		3,27,100	
(c) Allowances, etc.—							
Travelling allowance	*Charged* ...			*10,900*		*11,200*	
	Voted ...			56,760		51,880	
House-rent and other allowances	Voted ...			540		720	
Total ...	*Charged* ...			*10,900*		*11,200*	
	Voted ...			57,300		52,600	
(d) Contingencies—							
Non-contract contingencies				26,200		26,600	
Total ...	Voted ...			26,200		26,600	
Total, Executive ...				6,21,500		6,09,600	
	Charged ...			*77,600*		*87,700*	
	Voted ...			5,43,900		5,21,900	
Probable savings	Voted ...			—800		−1,100	
GRAND TOTAL—Central Circle ...				6,81,500		6,72,800	
	Charged ...			*1,02,300*		*1,16,000*	
	Voted ...			5,79,200		5,56,800	
SOUTHERN CIRCLE.							
III—Superintending Engineer.							
(a) Pay of Officers—							
Superintending Engineer	*Charged* ...	*1*	*1*	*21,000*		*25,800*	
Assistant Engineer	Voted ...	1	1	5,700		6,300	
Total ...	*Charged* ...			*21,000*		*25,800*	
	Voted ...			5,700		6,300	
Carried over ...				26,700		32,100	

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	19
			Rs.	Rs.	Rs.	
Brought forward ...			26,700		32,100	
SOUTHERN CIRCLE—*contd.*						
III—Superintending Engineer—*contd.*						
(b) Pay of Establishment—						
Clerks and draftsmen	10	10	13,648		13,836	
Chowkidar	1	1	180		180	
Servants	6	6	1,140		1,152	
Temporary establishment			432		432	
Total...Voted ...			15,400		15,600	
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...			*2,800*		*2,800*	
Voted ...			1,000		1,000	
Total ... *Charged* ...			*2,800*		*2,800*	
Voted ...			1,000		1,000	
(d) Contingencies—						
Non-contract contingencies			1,480		1,180	
Pay of inferior servants			120		120	
Total...Voted ...			1,600		1,300	
Total—Superintending Engineer ...			47,500		52,800	
Charged ...			*23,800*		*28,600*	
Voted ...			23,700		24,200	
CONSTRUCTION.						
IV—Executive.						
(a) Pay of Officers—						
Executive Engineers ... ... *Charged* ...	*4*	*4*	*51,800*		*61,600*	
Assistant Engineers ... ... Voted ...	19	20	1,06,900		95,100	
Total ... *Charged* ...			*51,800*		*61,600*	
Voted ...			1,06,900		95,100	
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen and store-keepers	126	126	2,04,310		2,06,584	
Chowkidars	8	8	1,476		1,476	
Servants	17	17	3,252		3,252	
Temporary establishment			53,241	...	49,088	
Probable savings			−7,079		−9,000	
Total...Voted ...			2,55,200		2,51,400	
Carried over ...			4,13,900		4,08,100	

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
				Rs.	Rs.	Rs.	Rs.
Brought forward ...				4,13,900		4,08,100	
CONSTRUCTION—*concld.*							
IV—Executive—*concld.*							
(c) Allowances, etc.—							
Travelling allowance	*Charged* ...			*8,700*		*8,900*	
	Voted ...			55,290		55,390	
House-rent and other allowances	Voted ...			110		110	
Total ...	*Charged* ...			*8,700*		*8,900*	
	Voted ...			55,400		55,500	
(d) Contingencies—							
Non-contract contingencies	...			15,400		15,800	
Pay of inferior servants	...			1,400		1,200	
Total ...	Voted ...			16,800		17,000	
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department ...	Voted ...			−4,200		−4,000	
Total—Executive ...				4,90,600		4,85,500	
	Charged ...			*60,500*		*70,500*	
	Voted ...			4,30,100		4,15,000	
Probable savings	Voted ...			−500		−800	
GRAND TOTAL—Southern Circle ...				5,37,600		5,37,500	
	Charged ...			*84,300*		*99,100*	
	Voted ...			4,53,300		4,38,400	
DECCAN IRRIGATION CIRCLE.							
III—Superintending Engineer.							
(a) Pay of Officers—							
Superintending Engineer	*Charged* ...	*1*	*1*	*23,500*		*22,300*	
Assistant Engineer	Voted ...	1	1	6,700		6,500	
Total ...	*Charged* ...			*23,500*		*22,300*	
	Voted ...			6,700		6,500	
(b) Pay of Establishment—							
Overseers, clerks and draftsman	...	13	16	19,020		17,072	
Servants	...	7	7	1,548		1,548	
Temporary establishment	...			2,532		3,680	
Total...Voted ...				23,100		22,300	
Carried over ...				53,300		51,100	

DETAILED ACCOUNT No. 50-C. CIVIL WORKS. Establishment.		Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-3
DECCAN IRRIGATION CIRCLE—*concld.*				Rs.	Rs.	Rs.	Rs.
III—Superintending Engineer—*concld.*							
Brought forward ...				53,300		51,100	
(c) Allowances, etc.— Travelling allowance	*Charged* ...			*2,600*		*2,800*	
	Voted ...			1,000		900	
Total ...	*Charged* ...			*2,600*		*2,800*	
	Voted ...			1,000		900	
(d) Contingencies— Non-contract contingencies	...			2,800		3,000	
Total...Voted	...			2,800		3,000	
Total, Superintending Engineer	...			59,700		57,800	
	Charged ...			*26,100*		*25,100*	
	Voted ...			33,600		32,700	
CONSTRUCTION.							
IV—Executive.							
(a) Pay of Officers— Executive Engineers and Assistant Executive Engineers	*Charged* ...	*5*	*5*	*65,300*		*61,500*	
Assistant Engineers	Voted ...	22	21	1,07,700		1,28,200	
Total ...	*Charged* ...			*65,300*		*61,500*	
	Voted ...			1,07,700		1,28,200	
(b) Pay of Establishment— Supervisors, overseers, clerks, accountants, draftsmen and store-keepers	...	147	·143	2,41,710		2,54,755	
Chowkidars	...	5	5	972		960	
Servants	...	25	25	5,040		4,932	
Temporary establishment	...			1,52,778		1,55,153	
Probable savings	...			−5,000		−15,000	
Total ...	Voted ...			3,95,500		4,00,800	
(c) Allowances, etc.— Travelling allowance	*Charged* ...			*11,000*		*12,800*	
	Voted ...			64,800		72,600	
Total ...	*Charged* ...			*11,000*		*12,800*	
	Voted ...			64,800		72,600	
(d) Contingencies— Non-contract contingencies	...			25,200		24,900	
Pay of inferior servants	...			1,000		1,000	
Total ...	Voted ...			26,200		25,900	
Total—Executive	...			6,70,500		7,01,800	
	Charged ...			*76,300*		*74,300*	
	Voted ...			5,94,200		6,27,500	
Probable savings	Voted ...			−1,000		−1,800	
Grand Total, Deccan Irrigation Circle	...			7,29,200		7,57,800	
	Charged ...			*1,02,400*		*99,400*	
	Voted ...			6,26,800		6,58,400	
Establishment—Central Road Fund—							
(a) Pay of Officers— Superintending Engineer Road Development ..	*Charged* ..	*1*	*1*	*22,400*		*10,500*	
Assistant Engineer	Voted ..	1	1	4,600		1,800	
Total ..	*Charged* ..			*22,400*		*10,500*	
	Voted ..			4,600		1,800	
(b) Pay of Establishment— Temporary establishment	..			1,700		800	
Total ..	Voted ..			1,700		800	
(c) Allowances, etc.— Travelling allowance	*Charged* ..			*2,900*		*1,200*	
	Voted ..			1,000		450	
House-rent and other allowances	*Charged* ..			*900*		......	
	Voted ..			2,000		1,150	
Total ..	*Charged* ..			*3,800*		*1,200*	
	Voted ..			3,000		1,600	
(d) Contingencies— Non-contract contingencies	Voted ...			500		......	
Total ...	Voted ...			500		......	
Total, Establishment Central Road Fund ..	..			36,000		15,900	
	Charged ..			*26,200*		*11,700*	
	Voted ..			9,800		4,200	

DETAILED ACCOUNT No. 50C. Establishment.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Provision for officers reverting from deputation to the Public Works Department	*Charged* ...	*8,800*		......	
	Voted ...	5,700		8,100	
Passage pay	*Charged* ...	*600*		......	
	Voted ...	......		1,000	
Fees for professional examinations of Assistant Executive and Assistant Engineers.	*Charged* ...	*200*		*200*	
	Voted ...	100		100	
Provision for officers on leave	*Charged* ...	*12,300*		*6,700*	
Provision for appointments to the Bombay Service of Engineers, Class I ...	Voted ...	5,400		......	
Probable savings on account of leave allowances to be paid in England, etc.	*Charged* ...	*—56,400*		......	
Lump sum charges creditable to other Governments, Departments, etc.—					
(*a*) Establishment charges payable to District Local Boards on account of Provincial Works carried out by them	Voted ...	13,000		10,400	
Total, charges in India ...		32,06,100	32,11,700	32,34,200	32,04,958
	Charged ...	*4,98,500*	*5,25,700*	*5,53,700*	*5,30,763*
	Voted ...	27,07,600	26,86,000	26,80,500	26,74,195
Charges in England—					
(*a*) Leave salaries and deputation pay—					
High Commissioner for India	*Charged* ...	*50,840*		*51,400*	
	Voted ...	2,440		3,440	
(*b*) Sterling overseas pay—(Ordinary)—					
High Commissioner for India	*Charged* ...	*47,200*		*51,200*	
	Voted ...	4,800		4,800	
(*b*) Sterling overseas pay—(Central Road Fund)—					
High Commissioner for India	*Charged* ...	*2,160*		*1,200*	
Deduct—Moiety of the leave salary and sterling overseas pay of the Executive Mechanical Engineer and Works Manager, Government Central Store, Workshop and Training Centre, Dapuri, debitable to the head "39-Public Health"	Voted ...	—3,640		—4,140	
Total, charges in England ...		1,03,800	1,27,800	1,07,900	1,87,094
	Charged ...	*1,00,200*	*1,21,800*	*1,03,800*	*1,84,694*
	Voted ...	3,600	6,000	4,100	2,400
Grand Total—Ordinary establishment charges in India and England ...		33,09,900	33,39,500	33,42,100	33,92,052
	Charged ...	*5,98,700*	*6,47,500*	*6,57,500*	*7,15,457*
	Voted ...	27,11,200	26,92,000	26,84,600	26,76,595
Establishment charges recoverable from other Governments, Departments, etc.—					
(*a*) Other Departments	Voted ...	—5,400		—5,000	
(*b*) Military Engineer Services	Voted ...	—900		—900	
(*c*) Posts and Telegraphs	Voted ...	—22,200		—19,200	
(*d*) 50, Civil Works—Central	*Charged* ...	*—4,600*		*—4,400*	
	Voted ...	—1,05,000		—90,200	
(*e*) 33, Crown Representative	Voted ...	—2,700		......	
(*f*) Secretariat charges on works carried out by the Poona Water Works Division	Voted ...	—4,300		—4,500	
(*g*) Secretariat charges on works debitable to the head "80, B. D. S."	Voted ...	—6,700		—7,000	
(*h*) Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer and full cost of pay and allowances of one overseer debitable to the head "80, B. D. S."	*Charged* ...	*—3,700*		*—3,900*	
	Voted ...	—5,100		—5,000	
	Carried over ...	—1,60,600		—1,40,100	

DETAILED ACCOUNT No. 50-C. Establishment.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward ...		−1,60,600		−1,40,100	
Establishment charges recoverable from other Governments, Departments, etc.—*concld.*					
(i) Cost of pay of the Superintending Engineer, Deccan Irrigation Circle and his office debitable to the head "39, Public Health" for administration of the Poona Water Works Division.	*Charged* ...	*−3,400*		*−3,700*	
	Voted ...	−4,400		−4,300	
(j) District Local Boards	Voted ...	−1,400		−1,400	
(k) Charges for review of projects	Voted ...	−9,800		−7,800	
(l) Contribution works	Voted ...	−43,100		−1,08,100	
(m) Supervision charges on the cost of water purchased from the Bombay Municipality in connection with the Salsette Water Supply Scheme	Voted ...	−33,000		−33,000	
(n) Supervision charges on the cost of electric energy purchased from Messrs. The Tata Hydro-Electric Supply Company in connection with the Ambernath Electric Supply Scheme	Voted ...	−200		−200	
(o) Establishment charges on minor Irrigation Works under the head "18-A—Civil" to be carried out by the Public Works Department.	*Charged* ...	*−76,000*		*−400*	
	Voted ...	−3,08,000		−1,600	
(p) Establishment charges on the Works under the head "39—Public Health" to be carried out by the Public Works Department.	*Charged* ...	*−4,000*		*−3,800*	
	Voted ...	−17,000		−14,100	
(q) Establishment charges on the works under the head "70—Capital Outlay" to be carried out by the Public Works Department.	*Charged* ...	*−1,000*		*−600*	
	Voted ...	−6,000		−2,400	
(r) Supervision charges for the work of improvements to and the extension of the Bai Motlibai Hospital	Voted ..	......		−14,000	
(s) Establishment charges on works to be financed from the Provincial Road Fund	Voted ...	−85,000		......	
Total—Establishment charges recoverable from other Governments, Departments, etc. ...		−7,52,900	−4,14,000	−3,35,500	−2,98,069
	Charged ...	*−92,700*	*−17,000*	*−16,800*	*−35,910*
	Voted ...	−6,60,200	−3,97,000	−3,18,700	−2,62,159
Grand Total—Net ordinary establishment charges in India and England		25,57,000	29,25,500	30,06,600	30,93,983
	Charged ...	*5,06,000*	*6,30,500*	*6,40,700*	*6,79,547*
	Voted ...	20,51,000	22,95,000	23,65,900	24,14,436
Distribution of above Establishment charges.					
1. XVII—Irrigation, etc.	*Charged* ..	*62,000*	*70,800*	*70,800*	*93,456*
	Voted ..	2,53,000	2,62,400	2,62,400	4,56,959
2. 18—Other revenue expenditure, etc.	*Charged* ..	*14,000*	*12,600*	*12,600*	*24,381*
	Voted ..	56,000	46,800	46,800	1,02,779
3. 50—Civil Works	*Charged* ..	*3,96,000*	*5,30,000*	*5,40,200*	*5,42,206*
	Voted ..	16,06,000	19,22,100	19,93,000	17,72,387
4. 52—Bombay Development Scheme	*Charged* ..	*14,000*	*6,300*	*6,300*	*7,998*
	Voted ..	56,000	23,500	23,500	23,699
5. 68—Construction of Irrigation, etc.	*Charged* ..	*20,000*	*10,700*	*10,700*	*11,377*
	Voted ..	80,000	39,700	39,700	58,122
6. 81—Civil works not charged to revenue	*Charged* ..	......	*100*	*100*	*129*
	Voted ..	......	500	500	490
		25,57,000	29,25,500	30,06,600	30,93,983
	Charged ..	*5,06,000*	*6,30,500*	*6,40,700*	*6,79,547*
	Voted ..	20,51,000	22,95,000	23,65,900	24,14,436

Item No.	DETAILED ACCOUNT No. 50-D. CIVIL WORKS. Tools and Plant.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
	D-Tools and Plant—				
	Northern Circle	48,000		48,000	
	Central Circle .. .. Charged ..	....		3,000	
	Central Circle Voted ..	73,000		70,000	
	Southern Circle	48,000		48,000	
	Deccan Irrigation Circle	22,000		22,000	
	Electrical Circle	9,000	...	9,000	
	Total ..	2,00,000		2,00,000	
	Deduct—Transfers—				
	Central Heads .. (at percentage rate)	—16,000		—14,000	
	Provincial Road Fund .. (at percentage rate)	—11,000		....	
	Other Provincial Heads (pro-rata)	—49,000		—22,000	
	Total.. Charged ..	....	....	3,000	....
	Total.. Voted ..	1,24,000	1,76,000	1,61,000	1,84,180

Item No.	DETAILED ACCOUNT No. 50-E. CIVIL WORKS. Grants-in-aid.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
1	Grants to local boards for local public works—				
	(a) Commissioner, Northern Division	2,19,400			
	(b) Commissioner, Central Division	3,55,200		7,71,000	
	(c) Commissioner, Southern Division	2,21,400			
2	Grant-in-aid to the Mahableshwar Municipality for the upkeep of certain roads and rides outside the Municipal limits	500		500	
3	Grants-in-aid on account of percentage charges for non-sanitary works executed for District Local Boards and Municipalities through the Public Works Department agency :—				
	Superintending Engineer, Northern Circle .. .. Rs. 1,554			780	
	Do. do. Central Circle .. .. Rs. 546	2,100		580	
4	Grant-in-aid to the District Local Board, Kanara, for the use of its roads by the Forest Department	25,000		25,000	
5	Grant-in-aid to the District Local Board, Kolaba, for repairs to a section of Cheul-Roha Road	100		100	
6	Grant-in-aid towards the maintenance of electric installation in the Prince of Wales Museum, Bombay, and the Quarters attached to it ..	200		145	
7	Government contribution to the Ahmedabad Municipality for maintenance of the roads leading from Ahmedabad City and Railway Station to Shahibag and the Cantonment	1,500		1,500	
	Grants-in-aid to local bodies on account of establishment and tools and plant charges in respect of Public Health works carried out by the Public Works Department :—				
	Superintending Engineer, Central Circle .. .. Rs. 11,400				
	Do. do. Deccan Irrigation Circle .. Rs. 3,500				
	Do. do. Southern Circle .. .. Rs. 4,700	19,600		37,395	
	Total ..	8,45,000	*9,45,000	8,37,000	10,63,917

* Includes Rs. 32,000 on account of Grant-in-aid to the District Local Board, Bombay Suburban District for Kurla-Andheri-Versova road.

Item No.	DETAILED ACCOUNT No. 50—F. CIVIL WORKS. Suspense.	Estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Stock—						
	Superintending Engineer, Central Circle	....	....	4,800		5,000	
	Superintending Engineer, Southern Circle ..	....	....	400		435	
2	London stores	....	....	....		....	
3	Other suspense accounts—						
	Superintending Engineer, Northern Circle ..	....	....	....		100	
	Superintending Engineer, Central Circle	....	....	200		300	
	Superintending Engineer, Southern Circle ..	....	....	100		165	
	TOTAL ..	....	....	5,500	—12,000	6,000	7,592

52-BOMBAY DEVELOPMENT SCHEME.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate 1937-38.	Budget Estimate 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
1-Original Works		....	4,96,600	39,000	28,000	15,080
2-Repairs		52A.	3,72,300	2,44,000	2,56,700	2,41,513
3-Establishment	*Charged* ..	....	*14,000**	*6,300*	*6,300*	*7,998*
	Voted ..	....	1,61,700	1,06,700	1,06,100	1,00,850
4-Tools and Plant		....	4,000	2,000	2,000	2,105
5-Suspense		....	....	....	....	....
Lump cut under "Allowances, Honoraria etc." ..	..Voted ..		....	....	−300	....
Lump cut under "Contingencies" ..	..Voted ..		....	....	−100	....
Rounding ..	*Charged* ..	....	....	−300	*−300*	....
	Voted ..	....	+400	+300	−400	....
TOTAL ..			10,49,000	3,98,000	3,98,000	3,67,546
Charged ..			*14,000*	*6,000*	*6,000*	*7,998*
Voted ..			10,35,000	3,92,000	3,92,000	3,59,548

*For the purposes of Appropriation Accounts these charges will be watched under the head "50—Civil Works", *vide* foot-note on page 293.

DETAILED ACCOUNT No. 52-A. **BOMBAY DEVELOPMENT SCHEME.**		Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
		Rs.	Rs.	Rs.	Rs.
1-Original Works—					
(*a*) Land acquisition expenditure including law charges in connection with Suburban Scheme		5,000	14,000	5,000	
(*b*) Other works		4.91,600	25,000	23,000	
	Total ..	4,96,600	39,000	28,000	15,080
2-Repairs—					
(*a*) Rents and taxes, etc., for chawls, etc.		1,67,500	1,28,000	1,40,700	
(*b*) Other repairs expenditure		2,04,800	1,16,000	1,16,000	
	Total ..	3,72,300	2,44,000	2,56,700	2,41,513
3-Establishment—					
(1) Revenue establishment of chawls—					
(*a*) Pay of officers		4,775		4,527	
(*b*) Pay of establishment		83,895		60,485	
(*c*) Allowances, etc.		14,150		10,578	
(*d*) Contingencies		2,680		5,310	
(*e*) *Add*—Amount transferred from "7, Land Revenue" on account of moiety of the pay of the accountant on the establishment of the Collector of Bombay		....		1,500	
	Total, 3 (1) ..	1,05,500	83,000	82,400	76,985
(2) Public Works establishment—					
(*a*) Ordinary establishment charges debitable on pro-rata basis ..	*Charged* ..	*14,000*		*6,300*	
	Voted ..	56,000		23,500	
(*b*) Supervision charges in connection with Ambernath Electric Supply Scheme	Voted ..	200		200	
	Total, 3 (2) ..	70,200	30,000	30,000	31,86
	TOTAL, Establishment ..	1,75,700	1,13,000	1,12,400	1,08,84

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
54-A, FAMINE RELIEF.					
Expenditure met from Famine Relief Fund	*Charged*	....	*3,000*	....	....
	Voted	3,34,000	6,47,000	3,48,000	2,04,720
TOTAL, 54-A, FAMINE RELIEF	*Charged*	....	*3,000*	....	....
	Voted	3,34,000	6,47,000	3,48,000	2,04,720
54-B, TRANSFERS TO FAMINE RELIEF FUND	*Charged*	*2,48,000*	*3,79,000*	....	....
	Voted	....	....	3,10,000	....
GRAND TOTAL		5,82,000	10,29,000	6,58,000	2,04,720

55-SUPERANNUATION ALLOWANCES AND PENSIONS.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A-SUPERANNUATION AND RETIRED ALLOWANCES ..	*Charged* ..		*2,40,000*	*2,41,000*	*1,25,000*	*1,38,242*
	Voted ..	55-A	79,16,000	76,50,000	79,50,000	76,37,534
B-COMPASSIONATE ALLOWANCES	*Charged* ..		*5,000*	*5,000*	*3,000*	*2,575*
	Voted ..	55-B	55,000	54,000	56,000	56,253
C-GRATUITIES	Voted ..	55-C	43,000	83,000	78,000	71,732
D-PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS ..	*Charged* ..		*13,000*	*11,000*	*13,000*	....
E-COVENANTED CIVIL SERVICE PENSIONS	*Charged* ..	55-E	*90,000*	*91,000*	*1,04,000*	*98,600*
F-PENSIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS	*Charged* ..		....	....	*18,000*	....
G-DONATIONS TO SERVICE FUNDS	Voted ..		15,000	17,000	15,000	14,877
H-DONATIONS TO PROVIDENT FUNDS	*Charged* ..		*5,000*	*5,000*	*5,000*	*5,911*
	Voted ..	55-H	23,000	23,000	23,000	23,611
I-EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS CHARGED TO CAPITAL	*Charged* ..		*4,37,000*	*4,06,000*	*4,13,000*	*3,91,974*
	Voted ..	55-I	6,83,000	5,89,000	5,97,000	5,18,177
J-CHARGES IN ENGLAND	*Charged* ..		*24,22,000*	*22,95,000*	*23,32,000*	*22,04,057*
	Voted ..	55-J	3,42,000	3,08,000	3,20,000	2,87,230
K-LOSS OR GAIN ON EXCHANGE	*Charged* ..		....	*—11,563*	....	*—11,934*
	Voted ..		....	—1,564	....	—1,572
L-*Deduct*—ACTUAL AMOUNT OF PENSIONS RECOVERED FROM OTHER GOVERNMENTS	*Charged* ..		*—3,40,000*	*—3,45,000*	*—3,04,000*	*—3,39,285*
	Voted ..		—2,90,000	—2,90,000	—2,96,000	—2,86,571
M-*Deduct*—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS	*Charged* ..		*—8,000*	*—7,000*	*—7,000*	*—10,350*
	Voted ..	55-M	—31,000	—28,000	—28,000	—49,493
Rounding ..	*Charged* ..		....	*—437*	....	....
	Voted ..		....	—436	....	....
		TOTAL ..	1,16,20,000	1,10,94,000	1,14,17,000	1,07,51,568
	Charged ..		*28,64,000*	*26,90,000*	*27,02,000*	*24,79,790*
	Voted ..		87,56,000	84,04,000	87,15,000	82,71,778

DETAILED ACCOUNT No. 55A. A—SUPERANNUATION AND RETIRED ALLOWANCES.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
A-(1) Pensions to officers and servants of the High Court— .. *Charged* ..	*1,05,000*	*1,05,000*	*1,25,000*	
A-(2) Contribution payable to the Central Government in respect of pensions of—				
(i) High Court Judges— .. .. .. *Charged* ..	*8,000*	*8,000*		
(ii) Officers appointed by the Secretary of State, etc.— .. *Charged* ..	*1,27,000*	*1,28,000*		
A-(3) Superannuation and retired allowances— .. .. Voted ..	79,16,000	76,50,000	79,50,000	
Total *Charged* ..	*2,40,000*	*2,41,000*	*1,25,000*	*1,38,242*
Total Voted ..	79,16,000	76,50,000	79,50,000	76,37,534

DETAILED ACCOUNT No. 55B. B—COMPASSIONATE ALLOWANCES.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
B-(1) Compassionate allowances—				
(i) Compassionate allowances to officers and servants of the High Court— *Charged* ..	*1,400*	*1,400*	*3,000*	
(ii) Contribution payable to the Central Government in respect of officers appointed by Secretary of State, etc.— .. .. *Charged* ..	*3,600*	*3,600*		
(iii) Other compassionate allowances— .. .. .. Voted ..	13,000	13,000	13,000	
B-(2) Miscellaneous Allowances and Rewards— .. .. .. Voted ..	40,000	38,000	39,200	
B-(3) Compassionate Fund Allowances— .. .. .. Voted ..	2,000	3,000	2,800	
B-(4) Compensation under the Workmen's Compensation Act— .. Voted ..	....	....	1,000	
Total *Charged* ..	*5,000*	*5,000*	*3,000*	*2,575*
Total Voted ..	55,000	54,000	56,000	56,253

DETAILED ACCOUNT No. 55-C. C-Gratuities.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Gratuities	15,000		15,000	
Compassionate gratuities	1,000		1,000	
Compassionate Fund gratuities	7,000		8,000	
Write back of expenditure on gratuities to retrenched personnel (*Vide* page 354) ..	20,000		54,000	
Total .. Voted ..	43,000	83,000	78,000	71,732

DETAILED ACCOUNT No. 55-E. SUPERANNUATION ALLOWANCES AND PENSIONS. E-Covenanted Civil Service pensions.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
E-(1) Contribution payable to the Central Government in respect of pensions of—				
(i) High Court Judges	*1,000*	*1,000*	*1,04,000* (i) and (ii) together	
(ii) Retired members of the I.C.S.	*89,000*	*90,000*		
Total.. *Charged*	*90,000*	*91,000*	*1,04,000*	*98,600*

DETAILED ACCOUNT No. 55-H. SUPERANNUATION ALLOWANCES AND PENSIONS. H-Donations to Provident Funds.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
H-(1) Contribution payable to the Central Government in respect of contributions to Provident Funds of officers appointed by the Secretary of State, etc.— .. *Charged*	*5,000*	*5,000*	*5,000*	
H-(2) Donations to Provident Funds .. Voted	23,000	23,000	23,000	
Total .. *Charged*	*5,000*	*5,000*	*5,000*	*5,911*
Total .. Voted	23,000	23,000	23,000	23,611

DETAILED ACCOUNT No. 55-I. SUPERANNUATION ALLOWANCES AND PENSIONS. I-Equated payments of commuted value of Pensions charged to Capital.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
I-(1) Principal .. *Charged*	*55,000*		*47,000*	
I-(1) Principal .. Voted	6,83,000		5,97,000	
I-(2) Interest .. *Charged*	*3,82,000*		*3,66,000*	
Total .. *Charged*	*4,37,000*	*4,06,000*	*4,13,000*	*3,91,974*
Total .. Voted	6,83,000	5,89,000	5,97,000	5,18,177

DETAILED ACCOUNT No. 55-J. SUPERANNUATION ALLOWANCES AND PENSIONS. J-Charges in England.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
J-(1) Secretary of State for India—				
(i) Contribution payable to the Central Government in respect of penions paid by the India office .. *Charged*	*3,24,000*	*3,24,000*	*3,32,000*	
J-(2) High Commissioner for India—				
(a) Contribution payable to the Central Government in respect of—				
(i) Pensions of officers appointed by the Secretary of State etc.— .. *Charged*	*20,80,000*	*19,52,000*	*20,00,000*	
(ii) Pensions under the I. C. S. Family Pension Regulations .. *Charged*	*18,000*	*18,000*	....	
(iii) Passage gratuities .. *Charged*	....	*1,000*	....	....
(b) Other pensions .. Voted	3,42,000	3,08,000	3,20,000	
Total .. *Charged*	*24,22,000*	*22,95,000*	*23,32,000*	*22,04,057*
Total .. Voted	3,42,000	3,08,000	3,20,000	2,87,230

DETAILED ACCOUNT No. 55-M. **SUPERANNUATION ALLOWANCES AND PENSIONS.** **M-Deduct—Pensionary charges transferred to Commercial Departments.**		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Irrigation Departments—					
"XVII"	*Charged* ..	*—5,000*		*—5,700*	
	Voted ..	—20,200		—21,000	
"18"	*Charged* ..	*—1,200*		*—1,000*	
	Voted ..	—4,400		—3,700	
"68"	*Charged* ..	*—1,600*		*—900*	
	Voted ..	—6,400		—3,200	
For rounding ..	*Charged* ..	*—200*		*+600*	
	Voted ..	..		—100	
TOTAL ..	*Charged* ..	*—8,000*	*—7,000*	*—7,000*	*—10,350*
	Voted ..	—31,000	28,000	—28,000	—49,493

55-A-COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.					
Amount transferred from the head "83-Payments of commuted value of pensions"—*Vide* page 353	*Charged* ..	*2,000*	*1,000*	*1,000*	*910*
	Voted ..	6,000	3,000	3,000	4,650
TOTAL ..		8,000	4,000	4,000	5,560

56-STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
I-Stationery—					
A-Stationery office and stores	56-A	1,10,900	1,09,000	1,09,000	1,05,788
B-Purchase of stationery stores	56-B	5,16,400	5,90,000	4,16,600	6,89,420
C-Stationery supplied from Central Stores		500	1,000	500	338
II-Printing—					
D-Government presses	56-D	5,08,900	5,43,000	4,66,700	5,40,126
E-Printing at private presses	56-E	900	1,000	1,000	581
F-Cost of printing work done by other Governments		500	500	500	221
G-Charges in England	56-G	77,100	87,000	86,400	70,618
H-Loss or gain by exchange		....	—568	....	—372
J-*Deduct*—Value of stationery supplied to and the cost of printing work done for commercial and other paying departments ..	56-J	—1,400	—4,000	—1,900	—1,66,937
Lump cut under "Allowances, Honoraria, etc."		....	....	—400	....
Lump cut under "Contingencies"		....	....	—16,200	....
Rounding		+200	+68	—200	....
TOTAL .. Voted ..		12,14,000	13,27,000	10,62,000	12,39,783

STATIONERY AND PRINTING. I-Stationery.	Strength. 1937-38.	1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. 56A.						
STATIONERY OFFICE.						
A-1 (1) Pay of Officers—						
Superintendent (600—1,200)	1	1	10,000	9,000	9,300	9,120
A-1 (2) Pay of Establishment—						
Assistant superintendents, clerks and mechanics (30—400) ..	33	33	54,255		50,147	
Servants (10—50)	29	29	9,318		8,497	
Temporary establishment			....		2,903	
Probable savings			—773		—2,147	
Total ..			62,800	62,000	59,400	60,111
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			250		300	
House-rent and other allowances			1,877		2,000	
Cost of passages granted under the C. S. R. rules, 1924			1,973		....	
Total ..			4,100	2,000	2,300	2,131
A-1 (4) Contingencies—						
Contract contingencies			16,450		18,800	
Non-contract contingencies			14,000		15,540	
Special contingencies			1,350		1,500	
Pay of inferior servants			2,200		2,160	
Total ..			34,000	36,000	38,000	34,426
Total, Stationery Office .. Voted ..			1,10,900	1,09,000	1,09,000	1,05,788
DETAILED ACCOUNT No. 56B.						
Purchase of Stationery Stores.						
B-(1) Purchase of Stationery Stores			4,77,400		4,11,000	
B-(2) Customs duty			14,000		5,600	
B-(3) Encouragement of Swadeshi goods			25,000		....	
Total, Purchase of Stationery Stores .. Voted ..			5,16,400	5,90,000	4,16,600	6,89,420

STATIONERY AND PRINTING. II-Printing.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PRESSES.						
D-1 Government Central Press, Bombay			3,90,300	4,22,000	3,74,000	4,23,932
D-2 Alienation Department Printing Press, Poona			2,500	3,000	2,500	2,035
D-3 Jail Press			1,16,100	1,18,000	90,200	1,14,159
TOTAL, Government Presses .. Voted ..			5,08,900	5,43,000	4,66,700	5,40,126

DETAILED ACCOUNT No. 56-D.

D-1 (1) GOVERNMENT CENTRAL PRESS, BOMBAY.	1937-38.	1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
D-1 (1) Pay of Officers—						
Manager (450—650)	1	1	5,900	6,000	5,600	7,249
D-1 (2) Pay of Establishment—						
Operatives (11—70)	135	135	43,656		43,968	
Branch supervision (40—400)	12	12	19,303		19,321	
Auxiliaries (20—160)	29	29	11,847		11,685	
Reading branch (29—220)	69	69	54,581		54,239	
Piece & Task work establishment			1,43,500		1,39,000	
Office establishment—						
Superior establishment (50—270)	29	29	37,588		38,885	
Inferior establishment (19—26)	28	28	7,570		7,152	
Temporary establishment			500		150	
Leave salary			7,955		....	
Probable savings			....		—2,000	
Total ..			3,26,500	3,56,000	3,12,400	3,41,192
D-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			120		100	
Overtime allowance			2,900		2,000	
House-rent and other allowances			880		2,200	
Bonus			....		8,000	
Total ..			3,900	16,000	12,300	15,917
D-1 (4) Contingencies—						
Non-contract contingencies			9,990		10,500	
Pay of inferior servants			590		540	
Customs duty			730		1,030	
Supplies and services			16,190		16,430	
Total ..			27,500	28,000	28,500	29,990
D-1 (5) Stores—Raw Materials			17,500	13,000	16,000	25,901
D-1 (6) Provision for Depreciation			17,000	19,000	17,000	16,216
D-1 (7) Renewals and Replacements			1,800	1,000	13,500	2,439
Customs duty			2,040		1,050	
Less—Amount transferred from the Depreciation Fund			—11,840	—17,000	—20,550	—14,398
Total ..			—8,000	—16,000	—6,000	—11,959
D-1 (8) Deduct—English cost of stores			....	....	—11,800	—574
TOTAL, Government Central Press .. Voted ..			3,90,300	4,22,000	3,74,000	4,23,932

STATIONERY AND PRINTING. II-Printing—contd.	Strength. 1937–38.	Strength. 1938–39.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
			Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PRESSES—contd.						
D-2 ALIENATION DEPARTMENT PRINTING PRESS, POONA.						
D-2 (1) Pay of Establishment—						
Operatives (22—80)	4	4	2,300	2,500	2,300	1,962
D-2 (2) Contingencies—						
Non-contract contingencies			200	500	200	73
TOTAL, Alienation Department Printing Press .. Voted ..			2,500	3,000	2,500	2,035
D-3 JAIL PRESS—Yeravda Prison Press.						
D-3 (1) Pay of Officers—						
Manager (350—15—500)	1	1	4,718		4,600	
Leave salary			382		....	
Total ..			5,100	5,000	4,600	4,296
D-3 (2) Pay of Establishment—						
Operatives (30—65)	13	3	2,040		4,980	
Temporary establishment			3,750		....	
Branch supervision (30—170)	10	10	10,845		10,723	
Auxiliaries (25—55)	1	1	420		900	
Reading branch (30—140)	5	5	4,645		4,597	
Office establishment—						
Superior establishment (25—140)	17	17	15,340		15,440	
Inferior establishment (17—20)	3	3	660		660	
Total ..			37,700	37,000	37,300	37,002
Carried over ..			42,800	42,000	41,900	41,298

STATIONERY AND PRINTING. II-Printing—contd.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PRESSES—contd.				
D-3 JAIL PRESS—Yeravda Prison Press—contd.				
Brought forward ..	42,800	42,000	41,900	41,298
D-3 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary) ..	100		95	
Overtime allowance ..	100		100	
Bonus ..	....		105	
Total ..	200	....	300	438
D-3 (4) Contingencies—				
Non contract contingencies ..	4,100		4,000	
Customs duty ..	200		350	
Supplies and Services ..	38,800		38,550	
Total ..	43,100	47,000	42,900	44,606
D-3 (5) Stores—				
Raw materials ..	25,000	24,000	22,000	22,927
D-3 (6) Provision for Depreciation ..	5,000	5,000	4,600	4,953
D-3 (7) Renewals and Replacements ..	3,000	3,000	23,600	6,867
Customs duty ..	2,200		2,000	
Less—Amount transferred from the Depreciation Fund ..	—5,200	—3,000	—25,600	—6,829
Total ..	....	....	....	38
D-3 (8) Deduct—English Cost of Stores ..	....	....	—21,500	—101
TOTAL, Jail Press .. Voted ..	1,16,100	1,18,000	90,200	1,14,159

STATIONERY AND PRINTING. II-Printing—contd.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
DETAILED ACCOUNT No. 56-E.	Rs.	Rs.	Rs.	Rs.
Printing at Private Presses.				
Land revenue ..	800		900	
General administration	60		60	
Administration of justice	40		40	
TOTAL, Printing at Private Presses .. Voted ..	900	1,000	1,000	581

DETAILED ACCOUNT No. 56-G. STATIONERY AND PRINTING. Charges in England.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Leave salaries and deputation pay—High Commissioner for India	6,280	....	3,960	2,427
Sterling overseas pay—High Commissioner for India	3,200	3,200	3,200	3,200
Other charges Do. do.	....	....	....	333
Stores Do. do.	67,650	83,800	79,250	64,658
Renewals and Replacements	33,000	25,000	....	....
Less—Amount transferred from the Depreciation Fund	—33,000	—25,000	....	....
Rounding ..	—30		—10	
TOTAL, Charges in England .. Voted ..	77,100	87,000	86,400	70,618

DETAILED ACCOUNT No. 56-J. STATIONERY AND PRINTING. *Deduct*—**Value of stationery supplied to and the cost of printing work done for commercial and other paying departments.**	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Deduct—Recovery on account of stationery supplied to—				
(1) Commercial departments	—600		—1,100	—1,484
(2) Other Governments (Sind)	....		....	—1,63,970
Deduct—Recovery on account of printing work done for—				
(*i*) Commercial departments	—800		—800	—1,276
(*ii*) Development Department	....		....	—207
TOTAL .. Voted ..	—1,400	—4,000	—1,900	—1,66,937

57-MISCELLANEOUS.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37
			Rs.	Rs.	Rs.	Rs.
Allowances, Rewards, etc.—						
A-Expenditure on account of state prisoners and Detenus	Voted ..		....	800	1,700	†
Books and Periodicals—						
B-Cost of books and periodicals	Voted ..		100	100	100	155
Charity—						
C-Donations for charitable purposes	Voted ..	57-C	1,12,000	1,14,000	1,16,300	1,04,867
Miscellaneous—						
D-Special commissions of enquiry	*Charged* ..		....	*1,000*	....	*3,220*
	Voted ..		....	500	....	11,326
E-Petty establishments	Voted ..	57-E	40,000	....	....	1,965
F-Irrecoverable temporary loans and advances written off	Voted ..		20,000	51,800	38,000	3,367
G-Rents, rates and taxes	Voted ..	57-G	1,77,000	1,77,000	1,77,000	2,42,281
H-Contributions	Voted ..	57-H	1,67,500	3,25,000	3,18,700	2,37,096
I-Miscellaneous compensations	Voted ..		1,000	1,000	1,000	1,069
J-Miscellaneous durbar charges	Voted ..	57-J	2,300	2,000	5,500	2,737
K-Charges in connection with the village panchayats act (Bombay)	Voted ..	57-K	4,24,300	26,000	25,800	21,158
L-Miscellaneous and unforeseen charges ..	Voted ..	57-L	5,600	5,000	5,600	7,019
M-Charges in England*	Voted ..		1,000	800	800	2,904
N-Loss or gain by exchange	Voted ..		....	—5	....	—15
O-Charges on account of illumination of provincial buildings at the time of Their Majesties' coronation	Voted ..		....	77,000	....	
Lump cut under "Contingencies"	Voted ..		....		—600	
For rounding ..	Voted ..		+200	+5	+100	
TOTAL ..			9,51,000	7,82,000	6,90,000	6,39,14
	Charged ..		....	*1,000*	....	*3,22*
	Voted ..		9,51,000	7,81,000	6,90,000	6,35,92

*Other charges—High Commissioner for India.
†Actuals included under "L-Miscellaneous and unforeseen charges".

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DETAILED ACCOUNT No. 57-C. MISCELLANEOUS. Charity. C-Donations for Charitable Purposes.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
C-1-Donations to institutions.				
Grants-in-aid, donations and contributions.				
General Department.				
Blind Asylum Fund, Dhulia	110		110	
St. Joseph's Foundling Home	4,000		4,000	
Bijapur Orphanage	1,000		1,000	
Naigam Social Service Centre	1,425		1,425	
District Benevolent Society	7,200		7,200	
Helpless Beggars' Relief Committee	2,500		2,500	
Red Cross Society	1,152		....	
Revenue Department.				
Ex-Services Association, Bombay Branch	720		720	
Agricultural Art and Industrial Association, Broach	46		46	
Political and Reforms Department.				
Young Mens Christian Association for conducting labour welfare activities ..	406		406	
Home Department.				
Widows Home	3,400		3,400	
Female Workshop	2,500		2,500	
Strangers Friend Society	3,000		3,000	
Bombay League of Mercy	13,610		13,610	
Contribution towards the maintenance of " Home for fallen women".. ..	4,000		4,000	
Pandharpur Orphanage	500		500	
Bombay Vigilance Association	4,000		4,000	
Labour home for European vagrants	5,000		5,000	
Poor Box, Chief Presidency Magistrate's Court, Bombay	1,000		1,000	
Bombay Presidency Women's Council	2,592		2,592	
Salvation Army workshop	1,200		1,200	
Grant to the Salvation Army for the maintenance of a rescue home for women in India	1,800		1,800	
Societies for the prevention of cruelty to animals	31,839		39,791	
TOTAL .. C-1 carried over ..	93,000	89,000	99,800	83,997

DETAILED ACCOUNT No. 57-C. MISCELLANEOUS. Charity. C-Donations for Charitable Purposes—contd.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	93,000	89,000	99,800	83,997
C-2-Charges on account of European Vagrants, etc.				
Vagrant charges—				
European vagrants ..	500		1,200	
Deportation charges ..	8,500		5,700	
Total C-2 ..	9,000	14,000	6,900	10,459
C-3-Other Expenditure				
Charges for interring paupers—				
City of Bombay ..	3,830		3,950	
Northern division ..	1,690		1,650	
Central division ..	2,230		2,080	
Southern division ..	340		330	
Total ..	8,090		8,010	
Maintenance of destitute persons—				
City of Bombay ..	1,500		1,100	
Northern division ..	10		10	
Central division ..	....		10	
Southern division ..	20		20	
Total ..	1,530		1,140	
Other items—				
City of Bombay ..	340		400	
Central division ..	40		50	
Total ..	380		450	
Total C-3 ..	10,000	11,000	9,600	10,411
Grand Total .. Voted ..	1,12,000	1,14,000	1,16,300	1,04,867

DETAILED ACCOUNT No. 57-G. MISCELLANEOUS. Miscellaneous. E-Petty Establishments.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
(1)—EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.	Rs.	Rs.	Rs.	Rs.
(a) Rates and Taxes.				
E-(1)-(a) (1) Contingencies—				
Remuneration for collecting local cess	94,000		1,00,691	
Refunds	7,000		6,660	
Total ..	1,01,000	1,13,000	1,07,351	91,399
E-(1)-(a) (2) *Deduct*—Receipts retained to meet charges	—1,01,000	—1,13,000	—1,07,351	—91,399
Total .. (a) ..	....	....	....	....
Distribution.				
Northern division	27,000		27,214	
Central division	48,000		53,635	
Southern division	26,000		26,502	
Total ..	1,01,000		1,07,351	
(b) Cattle Pounds.				
E-(1)-(b) (1) Allowances—to pound-keepers and clerk	65	....	90	7
E-(1)-(b) (2) Contingencies—Contributions	150	....	125	4
Total .. (b) ..	215	....	215	11
E-(1)-(b) (3) *Deduct*—Receipts retained to meet the cost of collection	—215	....	—215	—11
Total ..	....	....	....	....
Distribution.				
Northern division	200		200	
Southern division	15		15	
Total ..	215	....	215	
Total .. (1) ..	....	....	....	....
(2)—EXPENDITURE IN CONNECTION WITH LOCAL BOARD ELECTIONS.*				
E-(2)-(1) Pay of Establishment—Temporary establishment	1,200			
E-(2)-(2) Allowances, Honoraria, etc.—Travelling allowance	7,600			
E-(2)-(3) Contingencies	31,200			
Total .. (2) ..	40,000	....	....	1,965
TOTAL—Voted ..	40,000	....	....	1,965

DETAILED ACCOUNT No. 57-G. MISCELLANEOUS. Miscellaneous. G-Rents, Rates and Taxes.				
G-1 Rent for the Bombay-Poona Telephone line	6,500	6,000	6,500	6,517
G-2 Payment of the general taxes to the Bombay Municipality—				
General tax on account of Central and Provincial buildings	4,12,763		4,12,763	
Deduct— Amount transferred to Central Government on account of their buildings ..	—2,42,263		—2,42,263	
Total ..	1,70,500	1,71,000	1,70,500	2,35,764
TOTAL .. Voted ..	1,77,000	1,77,000	1,77,000	2,42,281

* *Vide* foot-note on page 341.

DETAILED ACCOUNT No 57-H. **MISCELLANEOUS.** Miscellaneous. H-Contributions.	Budget Estimate, 1938–39.	Revised Estimate, 1937–38.	Budget Estimate, 1937–38.	1936–37.
	Rs.	Rs.	Rs.	Rs.
Revenue Department.				
Guarantee to the Telegraph Office for taluka head-quarters telegraph lines, trunk telephone lines, etc.	30,000		31,500	
Reimbursement to Post and Telegraph Department for concessional rates on foreign state telegrams	2,000		2,500	
Grant-in-aid to the Northern and Southern Group Port Funds and the Landing and Wharfage Fees Fund Committee	750		800	
Grant to the District Local Board, Kanara, in lieu of (Ghur Tergi) house rent ..	1,300		1,300	
Grant-in-aid to municipalities in the Kanara district in lieu of (Ghur Tergi) house rent	1,250		1,250	
Home Department.				
Charges on account of Working Men's Hostel	9,600		9,000	
Grant to the Bombay Municipality towards the cost of its lethal chambers ..	5,700		5,700	
General Department.				
Grants for the abolition of tolls	37,902		37,895	
Grants to local boards for expenditure in connection with local board elections—				
Northern division (including Bombay suburban district)	*		25,000	
Central division	*		50,000	
Southern division	*		700	
Reserve with Government	*		300	
Grants to local bodies with non-official presidents—				
Towards salaries of chief officers, etc.—				
Northern division (including Bombay suburban district)	18,040		17,890	
Central division	20,720		19,902	
Southern division	21,260		20,985	
For the maintenance of clerical estblishments—				
Northern division (including Bombay suburban district)	....		26,250	
Central division	....		26,250	
Southern division	....		22,500	
Other miscellaneous grants to local bodies and private institutions	8,378		8,378	
Public Works Department.				
Grants on account of water supplied at concessional rates from the Poona Cantonment Water Works and Salsette Water Supply Scheme	8,000		8,000	
Grant-in-aid for the maintenance of the University Garden and the Rajabai Clock Tower, Bombay	2,600		2,600	
TOTAL .. Voted ..	1,67,500	3,25,000	3,18,700	2,37,096

* Provision made under the minor head "Petty Establishments".

DETAILED ACCOUNT No. 57-J.
MISCELLANEOUS.
Miscellaneous.
J-Miscellaneous Darbar Charges.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
J-1 CHARGES ON ACCOUNT OF ESTABLISHMENT OF THE AGENT FOR THE SARDARS IN DECCAN.	Rs.	Rs.	Rs.	Rs.
J-1 (1) Pay of Establishment—				
Servants—3 (18-22)	684		669	
Leave salary	16		31	
Total	700	1,000	700	693
1 (2) Contingencies—				
Contract contingencies	115		175	
Service postage and telegrams	25		25	
Miscellaneous darbar charges	1,260		1,300	
Total	1,400	1,000	1,500	929
TOTAL	2,100	2,000	2,200	1,622
J-2 DURBAR PRESENTS.				
Grants at the disposal of commissioners	200	....	3,300	1,115
TOTAL .. Voted	2,300	2,000	5,500	2,737

DETAILED ACCOUNT No. 57-K.
MISCELLANEOUS.
Miscellaneous.
K-Charges in connection with the Village Panchayats Act, Bombay.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
K-1 CHARGES FOR FOSTERING THE GROWTH OF VILLAGE PANCHAYATS.				
K-1 (1) Pay of Establishment—Temporary establishment	1,800	2,000	1,800	....
K-1 (2) Allowances, Honoraria, etc.—Travelling allowance	....	1,000	1,400	18
K-1 (3) Grants-in-aid, Contributions, etc.—				
Grants to village panchayats	4,20,200		20,220	
Other grants	400		2,380	
Total	4,20,600	23,000	22,600	21,140
Total—K-1	4,22,400	26,000	25,800	21,158
K-2 CHARGES IN CONNECTION WITH THE VILLAGE PANCHAYAT ELECTIONS.				
K-2 (1) Allowances, Honoraria, etc.	600	....	....	....
K-2 (2) Contingencies	1,300	....	....	....
Total—K-2	1,900	....	....	....
TOTAL .. Voted	4,24,300	26,000	25,800	21,158
Distribution.				
Northern division	6,600		6,650	
Central division	12,900		14,400	
Southern division	4,800		4,750	
TOTAL	24,300		25,800	

DETAILED ACCOUNT No. 57-L.
MISCELLANEOUS.
Miscellaneous.
L-Miscellaneous and Unforeseen Charges.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Unforeseen charges	4,000		4,000	
Petty freight on Government stores	100		100	
Rewards for destruction of wild animals	1,100		1,100	
Miscellaneous charges for the treatment of patients at the Pasteur Institute	400		400	
TOTAL .. Voted	5,600	5,000	5,600	7,019

63-EXTRAORDINARY CHARGES.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
Charges in India	*Charged* ..		....	....	....	*—1,344*
	Voted ..	63-A	3,600	39,000	8,000	10,674
Charges in England	*Charged* ..		....	....	....	*7,400*
	Voted ..	63-B	....	....	....	....
Loss or gain by exchange	*Charged* ..		....	....	....	*—38*
Rounding	*Charged* ..		+400	....	....	....
	Total ..		4,000	39,000	8,000	16,692
	Charged ..		....	....	....	*6,018*
	Voted ..		4,000	39,000	8,000	10,674
DETAILED ACCOUNT No. 63A.						
Extraordinary charges.—Charges in India.						
(1) Expenditure on retrenched personnel—						
(A) Civil (Non-commercial)—						
(*a*) Leave salary				1,000	....	2,077
(*b*) Travelling allowance				....	....	2
(B) Joint Establishment—Public Works—						
(*a*) Leave salary	*Charged* ..		....	....	....	*7,362*
	Voted ..		4,500	9,000	10,000	11,174
(*b*) Travelling allowance			....		....	257
Deduct—Expenditure transferred to XVII-Irrigation, etc.—Works for which capital accounts are kept—Working expenses (page 32).	*Charged* ..		....		....	*—1,344*
	Voted ..		—900	—2,000	—2,000	—2,836
Deduct—English cost of establishment	*Charged* ..		....	....	....	*—7,362*
(2) Other items—						
Repurchase of land forfeited in civil disobedience movement	Voted ..		....	31,000	....	....
Total, Charges in India ..	*Charged* ..		....	....	....	*—1,344*
	Voted ..		3,600	39,000	8,000	10,674
DETAILED ACCOUNT No. 63B.						
Extraordinary charges.—Charges in England.						
Leave salary—High Commissioner for India ..	*Charged* ..		....		....	
	Voted ..		....		....	
Total, Charges in England ..	*Charged* ..		....	....	....	*7,400*
	Voted ..		....	....	....	....

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. 68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A. IRRIGATION WORKS.			Rs.	Rs.	Rs.	Rs.
(2) Unproductive.						
I.—Works		68-I	4,17,000	1,93,700	2,22,700	1,82,948
II.—Establishment—						
A.—Ordinary	*Charged* ..	......	*20,000**	*10,700*	*10,700**	*11,377*
	Voted ..	....	80,000	39,700	39,700	58,122
B.—Special...	Voted ..	68-II-B	....	4,800	4,800	4,522
C.—Pensionary charges ...	*Charged* ..	......	*1,600*	*900*	*900*	*910*
	Voted ..	......	6,400	3,200	3,200	4,650
III.—Tools and Plant		......	6,000	3,000	3,000	1,947
IV.—Suspense		......	....	....	......	....
V.—*Deduct*—Receipts and Recoveries on Capital Account ...		.. ...	—1,87,000	—64,000	—30,000	—5,279
VI.—*Deduct*—English cost of Stores		......	....	....	......	....
VII.—Loss or gain by exchange...		......	....	....	......	....
VIII.—Charges in England—						
Establishment		......	....	....	......	....
Stores for India		......	....	....	......	....
Rounding ..	*Charged* ..	....	*+400*	*+400*	*+400*	....
	Voted ..	....	—400	—400	—400	....
	Total ..		3,44,000	1,92,000	2,55,000	2,59,197
	Charged ...		*22,000*	*12,000*	*12,000*	*12,287*
	Voted ...		3,22,000	1,80,000	2,43,000	2,46,910

* For the purposes of Appropriation Accounts these charges will be watched under the head "50-Civil Works", *vide* footnote on page 293.

DETAILED ACCOUNT No. 68-I. Works.	Total estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(2) Unproductive.						
New Works.						
Excavation and construction of drains in the Maharashtra Sugar Mills area—Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle.	2,21,426	....	50,000			
Excavation and construction of drains in the Marsland Price and Company's area—Nira Left Bank Canal—Poona Irrigation Division—Deccan Irrigation Circle.	83,751	....	50,000			
Compensation for land submerged by the Dhupdal Storage Reservoir—Belgaum Division—Southern Circle.	65,834	....	65,800			
Works in Progress.						
Additional drains in the Nandur-Khandala Drainage Scheme on the Left Bank of distributary No. 5 of the Pravara Left Bank Canal—Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle.	7,199	3,200	2,200			
Douch Drainage Scheme between outlets Nos. 3 and 8 of Branch No. 1 of the Godavari Right Bank Canal—Godavari Canals—Nasik Irrigation Division, Deccan Irrigation Circle.	21,911	10,000	10,000			
Excavation and construction of drains in the Saswad Mali Sugar Factory Area—Nira Right Bank Canal, Nira Right Bank Canal Division, Deccan Irrigation Circle.	49,166	6,500	42,000			
Drainage Schemes for the factory areas of the Phaltan Sugar Works Limited Nira Right Bank Canal, Nira Right Bank Canal Division, Deccan Irrigation Circle.	1 71,817	15,000	50,000			
Manjri Drainage Scheme—Mutha Canals—Irrigation Research Division, Deccan Irrigation Circle.	1,63,878	1,52,684	11,000			
Deolali-area Drainage Scheme—Pravara River Works Project—Ahmednagar Division, Deccan Irrigation Circle.	66,515	36,515	30,000			
Remodelling the Nira Left Bank Canal—Poona Irrigation Division, Deccan Irrigation Circle.	28,84,316	25,30,236	80,000			
Budhial Tank—Maintenance charges—Sholapur Division, Central Circle.	......	......	500			
Excavation and construction of drains Nos. 1 to 6 of distributaries Nos. 2 and 3 of the Northern Branch of the Pravara Left Bank Canal—Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle.	50,462	29,500	21,000			
Nira Right Bank Canal Project—Sholapur Division, Central Circle.	3,80,79,536	3,39,03,186	4,500			
Victoria Tank—Maintenance charges, Poona Irrigation Division—Deccan Irrigation Circle.	....	....	1,000			
TOTAL ...	......	......	4,18,000			
Deduct amount financed from ordinary revenues.	....	....	—1,000			
Net Total ..	....	....	4,17,000	1,93,700	2,22,700	1,82,948

DETAILED ACCOUNT No. 68-II-B. Establishment.	Strength. 1937-38.	Strength. 1938-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
V. MEDICAL.						
Deccan Irrigation Circle.						
(b) *Pay of Establishment—*						
Temporary establishment ... ... Voted ...			......		3,900	
(c) *Allowances, etc.—*						
Travelling allowance ... ... Voted ...			......		900	
TOTAL—V. Medical—Voted ...			......	4,800	4,800	4,522

CIVIL ADMINISTRATION CAPITAL ACCOUNTS NOT CHARGED TO REVENUE. **70-Capital Outlay on Improvement of Public Health.**		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
A-Annual instalment for purchase of Kirkee Water Works from military authorities	Voted ..	25,000	25,000	25,000	25,000
B-Sholapur Development Scheme—					
(1) Diversion of Sadar Bazar Nala—					
(*a*) Works outlay	Voted ..	31,200		13,300	
(*b*) Establishment	*Charged* ..	*1,000*		*600*	
	Voted ..	6,000		2,400	
(*c*) Other charges—tools and plant	Voted ..	1,000		....	
Total ..	*Charged* ..	*1,000*	....	*600*	*1*
	Voted ..	38,200	10,000	15,700	11
(2) Sadar Bazar Nala Sewer	Voted ..	14,300	....	....	....
C-Providing Water supply on Ardeshir Irani Road, Poona ..	*Charged* ..	....	....	....	*763*
	Voted ..	....	....	....	11,299
D-Providing and fixing additional fire hydrants on the existing mains in the Poona Cantonment Water Supply—					
(*a*) Works outlay	Voted ..			10,000	
(*b*) Establishment	*Charged* ..			*600*	
	Voted ..			1,800	
(*c*) Other charges—tools and plant	Voted ..			300	
Total ..	*Charged* ..	....	*1,000*	*600*	*565*
	Voted ..	....	9,000	12,100	8,365
E-Installation of one spare pumping unit for the middle service reservoir in the Poona Cantonment water works—					
(*a*) Works outlay	Voted ..	66,900		53,400	
(*b*) Establishment	*Charged* ..	*4,000*		*3,200*	
	Voted ..	12,000		9,600	
(*c*) Other charges—tools and plant	Voted ..	2,000		1,600	
Total ..	Charged ..	*4,000*	....	*3,200*	....
	Voted ..	80,900	....	64,600	....
F-Providing a dust-proof roof of reinforced cement concrete over the upper service reservoir in the Poona cantonment water works—					
(*a*) Works outlay	Voted ..			3,600	
(*b*) Establishment	*Charged* ..			*200*	
	Voted ..			664	
(*c*) Other charges—tools and plant	Voted ..			136	
Total ..	*Charged* ..	....	....	*200*	....
	Voted ..	....	4,000	4,400	....
Total—Carried over ..	*Charged* ..	*5,000*	*1,000*	*4,600*	*1,329*
	Voted ..	1,58,400	48,000	1,21,800	44,675

CIVIL ADMINISTRATION CAPITAL ACCOUNTS NOT CHARGED TO REVENUE. 70-Capital Outlay on Improvement of Public Health.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought over	*Charged*	*5,000*	*1,000*	*4,600*	*1,329*
	Voted	1,58,400	48,000	1,21,800	44,675
G-Laying 3″ diameter C. I. pipe for supplying water to bungalows on the Boat Club and Sir Bhandarkar Roads in the Poona Cantonment Water Supply—					
(*a*) Works outlay	Voted			8,900	
(*b*) Establishment	*Charged*			*500*	
	Voted			1,600	
(*c*) Other charges—tools and plant	Voted			300	
Total	*Charged*	....	*1,000*	*500*	....
	Voted	....	9,000	10,800	....
H-Laying 3″ diameter C. I. pipe main for supplying water to bungalows in the Bhamburda Town Planning Area No. 1 in the Poona Cantonment Water Supply—					
(*a*) Works outlay	Voted			4,200	
(*b*) Establishment	*Charged*			*300*	
	Voted			800	
(*c*) Other charges—tools and plant	Voted			100	
Total	*Charged*	....	....	*300*	....
	Voted	....	5,000	5,100	....
I-Laying 3″ diameter C. I. pipe main for supplying water to the bungalows in Wakdewadi in the Poona Cantonment Water supply—					
(*a*) Works outlay	Voted			6,500	
(*b*) Establishment	*Charged*			*400*	
	Voted			1,200	
(*c*) Other charges—tools and plant	Voted			200	
Total	*Charged*	....	*1,000*	*400*	....
	Voted	....	6,000	7,900	....
J-Poona Drainage Improvement Scheme—I Section	Voted	....	....	....	....
K-Poona Drainage Improvement Scheme—II Section	*Charged*	....	....	....	*—17*
	Voted	....	....	....	—257
L-Remodelling of the Mutha Right Bank Canal into sections	Voted	....	....	....	....
M-Providing a new dust-proof roof over high service reservoir of the Poona Water Works	*Charged*	....	....	....	*2*
	Voted	....	....	....	25
N-Providing a new economiser and new chimney for Poona Water Works	*Charged*	....	....	....	*65*
	Voted	....	....	....	963
O-Installation of a fourth pumping unit at the Bahiroba Pumping Station	*Charged*	....	....	....	....
	Voted	....	....	....	....
P-Provision on account of new oil and electric pumping units at the Bahiroba Pumping Station	*Charged*	....	....	....	*8,103*
	Voted	....	....	....	1,19,957
Q—Providing and laying 3″ diameter C. I. pipes for the Wilson Garden Development Area at Poona	*Charged.*	....	....	....	....
	Voted	....	4,000	....	....
For rounding	*Charged*	....		*+200*	
	Voted	—400		+400	
TOTAL		1,63,000	75,000	1,52,000	1,74,845
	Charged	*5,000*	*3,000*	*6,000*	*9,482*
	Voted	1,58,000	72,000	1,46,000	1,65,363

CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS NOT CHARGED TO REVENUE. 80-Bombay Development Scheme.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
A-Works and Acquisitions—Back Bay Reclamation Scheme—						
(1) Works { In progress						
Not commenced		80-A	6,45,200	6,90,000	9,26,000	17,11,913
(2) Acquisition			....	....		
(3) Repairs and Maintenance			20,000	21,000	20,000	17,844
B-Establishments	*Charged* ..		*3,700*	*3,000*	*3,900*	*3,935*
	Voted ..	80-B	22,300	22,000	21,200	24,458
C-Tools and Plant			....	....	....	8
D-Suspense—Other Suspense Accounts			....	—37,000	—1,000	—4,89,485
Deduct—Anticipated receipts from sales of surplus plant			—8,000	—7,000	—1,000	—169
Deduct—Probable savings and rounding	*Charged* ..		*+300*	....	*+100*	....
	Voted ..		—500	....	—200	....
TOTAL ..			6,83,000	6,92,000	9,69,000	12,68,504
	Charged ..		*4,000*	*3,000*	*4,000*	*3,935*
	Voted ..		6,79,000	6,89,000	9,65,000	12,64,569
Deduct—Receipts of a capital nature			—2,14,000	—2,55,000	—2,26,000	—2,66,753
Less—brokerage charges			8,000	25,000	22,000	571
Less—refunds			....	36,000	....	....
Total ..			—2,06,000	—1,94,000	—2,04,000	—2,66,182
TOTAL ..			4,77,000	4,98,000	7,65,000	10,02,322

DETAILED ACCOUNT No. 80-A.
BOMBAY DEVELOPMENT SCHEME.
Works and acquisitions—Back Bay Reclamation Scheme.

Item No.		Total estimated cost.	Expenditure to end of 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Works in Progress.						
1	Occasional dry filling in Block No. VII with dry material offered at certain accessible points outside that Block ..	..	22,000	5,000	..	....	....
2	Maintenance of antimalarial campaign and maintenance of sanitation in the Reclamation area	..	..	4,800	..	....	....
3	Providing of storm water drains with water gullies and pipe connections along the Marine Drive	60,450	..	26,000	..	....	....
	New Works.						
4	Constructing the Marine Drive to its full width from Chowpatty to near Marine Lines Station and from the point of its junction with the 80 feet road in Block No. II to the South end of that Block	5,43,000	..	4,00,000	..	....	....
5	Constructing a cement concrete foot-path on the West side of the Marine Drive along the sea wall from Chowpatty to near Marine Lines Station	82,450	..	82,400	..	....	....
6	Constructing a 40 feet wide road between Blocks Nos. II and III	75,000	..	75,000	..	....	....
7	Constructing a 60 feet wide road at North end of Lloyd Recreation ground	27,000	..	27,000	..	....	....
8	Constructing a 40 feet road to the West of the Marine Lines Station	25,000	..	25,000	..	....	....
	Total ..			6,45,200	6,90,000	9,26,000	17,11,913

DETAILED ACCOUNT No. 80-B.
BOMBAY DEVELOPMENT SCHEME.
ESTABLISHMENT.

	Strength.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
NORTHERN CIRCLE.					
III-Superintending Engineer.					
(b) Pay of Establishment—					
Temporary establishment		2,000		2,000	
Total .. Voted ..		2,000		2,000	
TOTAL—III-Superintending Engineer .. Voted ..		2,000		2,000	
IV.-Executive.					
Presidency Division.					
(b) Pay of Establishment—					
Temporary establishment		4,200		4,100	
Total .. Voted ..		4,200		4,100	

DETAILED ACCOUNT No. 80-B—*contd.* ESTABLISHMENT.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.	Rs.	Rs.
(d) Contingencies—					
Contingencies		100		100	
Total .. Voted ..		100		100	
TOTAL—IV-Executive—Presidency Division .. Voted ..		4,300		4,200	
Advertisement and demarkation survey charges .. .. Voted ..		2,600		1,500	
Fees to members of the Advisory Committee .. .. Voted ..		1,000		1,500	
Secretariat charges .. .. Voted ..		6,700		7,000	
Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer and full cost of pay and allowances of one permanent Overseer ..	*Charged* ..	*3,700*		*3,900*	
	Voted ..	5,100		5,000	
Add—Share of the cost of establishment of the Consulting Surveyor to Government for work in connection with Back Bay Reclamation Scheme	Voted ..	600		....	
Grand Total ..	*Charged* ..	*3,700*	*3,000*	*3,900*	*3,935*
	Voted ..	22,300	22,000	21,200	24,458

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. **81-CIVIL WORKS NOT CHARGED TO REVENUE.**		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs
A-Original works—						
Communications			....	3,000	3,000	1,986
B-Establishment	*Charged*		....	*100*	*100*	*129*
	Voted		....	500	500	490
C-Tools and Plant—			....		....	28
Rounding	*Charged*		....	*−100*	*−100*	....
	Voted		....	+500	+500	....
TOTAL ..			....	4,000	4,000	2,633
	Charged		....	....	....	*129*
	Voted		....	4,000	4,000	2,504

CAPITAL ACCOUNT NOT CHARGED TO REVENUE.
83-Payments of Commuted Value of Pensions.

		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
			Rs.	Rs.	Rs.	Rs.
Payments of Commuted Value of Pensions—						
(a) Payments in India	Charged ..	83A.	*55,000*	*1,76,000*	*55,000*	
	Voted ..		10,90,000	11,70,000	10,90,000	
(b) Payments in England—						
Par value	Charged ..	83B.	*40,000*	*30,000*	*30,000*	
	Voted ..		10,000	17,000	10,000	
Loss or Gain by exchange	Charged ..	....	....	*—152*	....	
	Voted ..	....	....	—87	....	
Rounding	Charged ..	....	....	*+152*	....	
	Voted ..	....	....	+87	....	
Total ..	Charged ..	....	*95,000*	*2,06,000*	*85,000*	*67,450*
	Voted ..	....	11,00,000	11,87,000	11,00,000	9,22,574
Deduct—						
Amount financed from ordinary revenues (*vide* page 330).	Charged ..	....	*—2,000*	*—1,000*	*—1,000*	*—910*
	Voted ..	....	—6,000	—3,000	—3,000	—4,650
Capital portion of equated payments out of revenue ..	Charged ..	....	*—55,000*	*—45,000*	*—47,000*	*—39,876*
	Voted ..	....	—6,83,000	—5,89,000	—5,97,000	—5,18,177
Total, Deductions ..	Charged ..	....	*—57,000*	*—46,000*	*—48,000*	*—40,786*
	Voted ..	....	—6,89,000	—5,92,000	—6,00,000	—5,22,827
Total ..		....	4,49,000	7,55,000	5,37,000	4,26,411
	Charged ..	....	*38,000*	*1,60,000*	*37,000*	*26,664*
	Voted ..	....	4,11,000	5,95,000	5,00,000	3,99,747

DETAILED ACCOUNT No. 83-A.
Payments of Commuted Value of Pensions—Payments in India.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
A-(*i*) Payments of commuted value of pensions to officers and servants of the High Court	*Charged* ..	....	*20,000*	*55,000* (A-(*i*) and A-(*ii*))	
A-(*ii*) Contribution payable to the Central Government in respect of commutations of pensions of officers appointed by the Secretary of State etc.	*Charged* ..	*55,000*	*1,56,000*		
A-(*iii*) Other payments	Voted ..	10,90,000	11,70,000	10,90,000	
Total ..	*Charged* ..	*55,000*	*1,76,000*	*55,000*	*67,450*
	Voted ..	10,90,000	11,70,000	10,90,000	9,22,574

DETAILED ACCOUNT No. 83-B.
Payments of Commuted Value of Pensions—Payments in England.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
High Commissioner for India—					
B-(*i*) Contribution payable to the Central Government in respect of commutations of pensions of officers appointed by the Secretary of State etc.	*Charged* ..	*40,000*	*30,000*	*30,000*	
B-(*ii*) Other payments	Voted ..	10,000	17,000	10,000	

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. 85-Payments to Retrenched Personnel.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
(1) Civil (Non-Commercial)—				
Gratuity	....	1,000	....	—122
(2) Irrigation—				
Gratuity	....		....	7,671
Deduct—Repayments out of revenue—				
(*a*) Expenditure transferred to "XVII—Irrigation, etc., works for which capital accounts are kept"—Working expenses	....		....	—1,903
(*b*) Amount written back to "55 Superannuation allowances and pensions" (*vide* page 328)	—20,000	—54,000	—54,000	—52,330
TOTAL .. Voted ..	—20,000	—53,000	—54,000	—46,684

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
N-PUBLIC DEBT—DEBT RAISED IN INDIA.	Rs.	Rs.	Rs.	Rs.
I-Permanent Debt—				
(i) Loans bearing interest	....	....	....	....
(ii) Loans not bearing interest—				
Expired loans	....	75,000	....	5,98,400
Total .. *Charged*	....	75,000	....	5,98,400
II-Floating Debt—				
Treasury Bills	1,50,00,000	....	24,00,000	....
Other Floating Loans	....	....	....	....
Total .. *Charged*	1,50,00,000	....	24,00,000	....
III-Loans from the Central Government—				
Repayment of consolidated debt	16,61,000	32,60,000	15,14,000	....
Repayment by Bombay Municipality	43,52,000	42,16,000	42,16,000	....
Total .. *Charged*	60,13,000	74,76,000	57,30,000	(a) 4,85,62,831
O-UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund	32,89,000	34,00,000	28,90,000	....
Indian Civil Service Provident Fund	1,05,000	1,55,000	81,000	....
Indian Civil Service (Non-European Members) Provident Fund	6,000	5,000	4,000	....
Contributory Provident Fund	8,000	40,000	13,000	....
Other miscellaneous Provident Funds	92,000	....	....	....
Total .. *Charged*	35,00,000	36,00,000	29,88,000	....
P-DEPOSITS AND ADVANCES.				
Famine Relief Fund—				
A-Famine Relief Fund—				
Transfers to the Revenue Account	3,34,000	6,50,000	3,48,000	2,04,719
Advances to Provincial Loan Account for loans to cultivators, etc.	....	....	....	2,74,251
Payment of advance interest on securities purchased	....	....	....	62,529
Writes off of irrecoverable loans to cultivators	....	....	....	....
Loss on realisation of securities	....	....	....	....
B-Investment Account—				
Purchase of securities	1,22,000	15,000	1,90,000	59,45,203
Total .. *Charged*	4,56,000	6,65.000	5,38,000	64,86,702
Appropriation for Reduction or Avoidance of Debt .. *Charged*	....	....	....	....

(a) Includes Rs. 4,02,05,825 representing the adjustment on account of cancellation of debt in terms of para. 8 of the Government of India, Finance Department, Resolution No. D/1214-Ref. dated 26th March 1937 on the Niemeyer Report published at pages 570-577 of the *Bombay Government Gazette*, Part I, dated 1st April 1937.

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
P-DEPOSITS AND ADVANCES—*contd.*	Rs.	Rs.	Rs.	Rs.
Provincial Road Fund—				
(1) Investment Account	*8,90,000*	*9,71,000*	*5,33,000*	*4,73,887*
(2) Other Account—				
(*i*) (a) Modernising the Bombay-Poona Road	*2,04,000*	....	....	....
(*ii*) (b) Maintenance and repairs to Government roads—				
Northern Circle	....	*3,86,000*	*80,000*	
Central Circle			*1,10,000*	
Deccan Irrigation Circle			*30,000*	
Southern Circle			*80,000*	
Reserve with Government			*94,000*	
Establishment charges	*85,000*	....	....	
Tools and plant charges	*11,000*	....	....	
(*ii*) Approach roads to villages	*4,50,000*	*2,03,000*	*3,23,000*	
(*iii*) Grants-in-aid to District Local Boards for improvement of roads ..		*79,000*	*79,100*	
For rounding		....	*—100*	
Total .. *Charged* ..	*16,40,000*	*16,39,000*	*13,29,000*	*4,73,887*
Depreciation Reserve Fund—Government Presses—				
Deposits of Depreciation Fund of Government Presses .. *Charged* ..	*50,000*	*45,000*	*46,000*	*21,226*
Deposits of Depreciation Reserve of Commercial Concerns (Nasik Distillery)—				
A-Reserves—				
(*i*) Depreciation reserve of Nasik Distillery	*7,000*	*5,000*	*5,000*	*8,894*
(*ii*) Mahura flowers fire insurance reserve	....	....	....	
B-Investment Account—				
(*a*) (*i*) Depreciation reserve of Nasik Distillery	....	*9,98,000*	....	*5,656*
(*ii*) Mahura flowers fire insurance reserve	....	....	....	*485*
(*b*) Realisations from investments	....	*—9,98,000*	....	....
Total .. *Charged* ..	*7,000*	*5,000*	*5,000*	*15,035*
Deposits of Local Funds—				
District Funds	*1,53,00,000*	*1,55,00,000*	*1,50,86,000*	†
Other Funds	*1,47,00,000*	*1,49,00,000*	*1,57,61,000*	
Total .. *Charged* ..	*3,00,00,000*	*3,04,00,000*	*3,08,47,000*	

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS.				
Civil Deposits—				
Revenue Deposits	*45,75,000*	*45,75,000*	*52,29,000*	
Civil Courts' Deposits	*88,71,000*	*88,71,000*	*82,69,000*	
Criminal Courts' Deposits	*10,00,000*	*10,00,000*	*11,31,000*	
Personal Deposits	*2,62,00,000*	*2,62,00,000*	*2,81,14,000*	
Forest Deposits	*4,20,000*	*4,20,000*	*4,00,000*	
Public Works Deposits	*9,53,000*	*9,53,000*	*6,94,000*	
Trust interest Funds	*8,06,000*	*8,06,000*	*10,49,000*	
Deposit Account of receipts under the Bombay Public Conveyance Act ..	*54,000*	*54,000*	*54,000*	*52,701*
Deposits for work done for public bodies or individuals	*4,66,000*	*4,66,000*	*4,05,000*	
Unclaimed deposits in the General Provident Fund	*22,000*	*22,000*	*23,000*	
Deposits of fees received by Government servants for work done for private bodies.	*72,000*	*72,000*	*30,000*	
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932	*15,000*	*15,000*	*36,000*	
Total, Civil Deposits .. *Charged* ..	*4,34,54,000*	*4,34,54,000*	*4,54,34,000*	*52,701*
Other Accounts—				
Subventions from Central Road Fund .. .. .. *Charged* ..	*34,00,000*	*35,59,000*	*50,17,000*	*19,68,499*
Deposit account of grants from the Central Government for economic development and improvement of rural areas—				
I-Grants to Commissioners of Divisions	*1,90,000*	*81,000*	*3,79,000*	*1,39,892*
II-Grants to Director of Agriculture	*3,000*	*3,000*	*3,000*	*10,914*
III-Grants to Director of Industries	....	....	....	....
(*a*) Scheme for flaying and preserving of hides Tanning and leather work ..	....	....	....	*8,28*
(*b*) Inland fisheries	....	....	....	*2,49*
(*c*) Scheme for the cottage and small scale woollen industries	*14,000*	*15,000*	*20,000*	....
Grants for the Scheme of Co-operative Training and Education ..	*47,000*	*23,000*	*23,000*	*18,00*
Total .. *Charged* ..	*2,54,000*	*1,22,000*	*4,25,000*	*1,79,59*
Deposit account of the grant made by the Indian Central Cotton Committee *Charged* ..	*1,00,000*	*1,10,000*	*1,38,000*	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
Other Accounts—*contd.*	Rs.	Rs.	Rs.	Rs.
Deposit account of the grants made by the Imperial Council of Agricultural Research—				
Sugarcane Research Scheme in the Bombay Deccan	*41,000*	*47,000*	*53,000*	*62,416*
Dry Farming Research Scheme for the Bombay Deccan	*20,000*	*30,000*	*31,000*	*45,386*
Appointment of Veterinary Investigation Officer and Staff	*10,000*	*10,000*	*10,000*	*9,966*
Cold Storage Research Scheme for fresh fruits	*16,000*	*17,000*	*17,000*	*20,397*
Scheme for improvement of marketing in India	*20,000*	*20,000*	*20,000*	*10,200*
Virus Diseases Scheme	*13,000*	....	*23,000*	....
Poultry Breeding Scheme	*6,000*	*8,000*	*6,000*	*14,895*
Sann Hemp Scheme	*1,000*	....	*1,000*	....
Experimental consignment of mangoes	....	....	....	*10,110*
Village enquiry regarding cattle and milk production and consumption ..	....	....	....	*3,757*
Co-operative experiments on tobacco in India	....	....	....	*1,250*
Scheme for gas storage of fruits and vegetables	....	....	....	*2,811*
Sheep breeding scheme	*8,000*	*15,000*	*15,000*	....
Scheme for establishment for pedigree herd book in India	....	....	....	*423*
Scheme for investigation into striga attacks on jowar crops	*8,000*	....	....	....
Total .. *Charged* ..	*1,43,000*	*1,47,000*	*1,76,000*	*1,81,611*
Deposit account of grants from the Central Government for the development of handloom industries .. .. *Charged* ..	*38,000*	*35,000*	*45,000*	*36,275*
Deposit account of grants from Sugar Excise Duty .. .. *Charged* ..	*39,000*	*23,000*	*23,000*	*14,637*
Total, Other Accounts .. *Charged* ..	*39,74,000*	*39,96,000*	*58,24,000*	*23,80,621*
ADVANCES REPAYABLE—				
Civil Advances—				
Advances for purchase of passages .. .. .. Voted ..	1,000	1,000	2,000	1,065(a)
Objection book advances .. .. Voted ..	2,55,000	2,64,000	3,01,000	42,268(a)
Medical supplies for Military Department .. .. .. *Charged*..	*2,000*	*2,000*	*3,000*	*2,698*(a)
Forest advances .. .. *Charged*..	*14,00,000*	*14,00,000*	*13,15,000*	*2,041*(a)
Other advances .. .. Voted ..	28,000	1,23,000	35,000	41,662(a)
Revenue Advances—				
Deposit measurement work .. .. *Charged*..	*9,000*	*5,000*	*4,000*	....
Excise advances .. .. *Charged*..	*5,000*	*5,000*	*9,000*	*681*(a)
Total, Advances Repayable ..	17,00,000	18,00,000	16,69,000	90,415(a)
Charged ..	*14,16,000*	*14,12,000*	*13,31,000*	*5,420*(a)
Voted ..	2,84,000	3,88,000	3,38,000	84,995(a)
PERMANENT ADVANCES—				
Permanent Advances—Civil .. .. .. *Charged* ..	*4,000*	*6,000*	*4,000*	*3,16,693*(a)
Accounts with foreign Governments and Indian States .. *Charged* ..	....	....	....	*5,177*(a)
Accounts with the Government of Burma .. .. *Charged* ..	*30,000*	*30,000*	....	....
Accounts with the Reserve Bank .. .. .. *Charged* ..	*1,20,000*	*1,20,000*	....	....
SUSPENSE ACCOUNTS—				
Suspense Account	*8,86,000*	*9,36,000*	*2,54,000*	....
Local Public Works expenditure	*8,000*	*8,000*	....	....
Central Accounts Office—Reserve Bank Suspense	*51,00,000*	*51,80,000*	....	....
Cash Balance Investment Account	*80,00,000*	*1,59,70,000*	....	....
Departmental adjusting account	*6,000*	*6,000*	....	....
Recoveries of Service Payments	*7,00,000*	*7,00,000*	*6,31,000*	....
Total .. *Charged* ..	*1,47,00,000*	*2,28,00,000*	*8,85,000*	*378*(b)

(a) Represents adjustments in connection with the scheme for the decentralisation of balances.

(b) Includes Rs. 359 on account of adjustments in connection with the scheme for the decentralisation of balances.

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	1936-37.
	Rs.	Rs.	Rs.	Rs.
CHEQUES AND BILLS—				
Pre-audit cheques	*2,20,00,000*	*2,20,00,000*	*2,63,00,000*	....
Departmental cheques	*66,00,000*	*66,00,000*	*64,92,000*	....
Total .. *Charged* ..	*2,86,00,000*	*2,86,00,000*	*3,27,92,000*	....
DEPAR TMENTAL AND SIMILAR ACCOUNTS—				
Civil Departmental Balances .. .. *Charged* ..	*1,50,000*	*1,50,000*	*60,000*	*4,806(a)*
MISCELLANEOUS—Government Account .. .. .. *Charged* ..	*10,29,000*	*12,51,000*	*10,93,000*	*300*
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—				
Loans to Municipalities, Port Funds, etc.—				
Loans to Presidency Corporations	....	....	....	13,29,695(a)
Loans to municipalities	....	75,000	25,000	....
Loans to district and other local fund committees	....	....	....	25,000
Loans to land-holders and other notabilities	....	....	....	2,50,000
Advances to cultivators	7,65,000	9,86,000	4,50,000	10,17,803
Miscellaneous loans and advances	6,31,000	97,000	1,31,000	65,883
Total .. Voted ..	13,96,000	11,58,000	6,06,000	26,88,381
Loans to Government Servants—				
House building advances	55,000	40,000	70,000	91,407(b)
Advances for purchase of motor cars	1,23,000	1,23,000	1,53,000	1,71,008(a)
Advances for purchase of other conveyances	16,000	16,000	16,000	7,631(a)
Passage advances	1,000	2,000	1,000	417(a)
Total .. Voted ..	1,95,000	1,81,000	2,40,000	2,70,463
Total, Loans and Advances by Provincial Government .. Voted ..	15,91,000	13,39,000	8,46,000	29,58,844
S—REMITTANCES				
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General	*13,19,00,000*	*12,48,00,000*	*1,12,08,000*	....
Remittances by bills	*4,21,00,000*	*3,90,00,000*	....	....
Adjusting Accounts between Central and Provincial Governments	*4,03,00,000*	*3,57,00,000*	....	....
Inter-Provincial Suspense account	*16,00,000*	*19,00,000*	....	....
Total .. *Charged* ..	*21,59,00,000*	*20,14,00,000*	*1,12,08,000*	....

(*a*) Represents adjustments in connection with the scheme for the decentralisation of balances.
(*b*) Includes Rs. 85,247 on account of adjustments in connection with the scheme for the decentralisation of balances.

INDEX.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Government of Sind

PRELIMINARY ISSUE

CIVIL BUDGET ESTIMATE

(PROVINCIAL)

FOR THE YEAR

1938-39

CONFIDENTIAL.

It is requested that this publication may be treated as CONFIDENTIAL until it is laid before the Legislative Assembly.

KARACHI:
PRINTED AT THE GOVERNMENT PRESS,
1938

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Gain or loss on exchange has been worked out on the basis of :—

1*s.* 6$\frac{3}{32}$*d.* in the rupee in 1937-38 and

1*s.* 6*d.* in the rupee in the Budget Estimates of 1938-39.

N.B.—For Index to the Civil Budget Estimate, *vide* pages 199—206 *post.*

Schedule of Demands for grants of the Government of Sind for the Year 1938-39 to be placed before the Legislative Assembly.

[Figures in thousands of rupees.]

Number of Demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—EXPENDITURE FROM REVENUE.		
1	Honourable the Revenue Minister.	Land Revenue	7 Land Revenue ...	17,45
2	Do. ...	Provincial Excise	8 Provincial Excise ...	3,14
3	Do. ...	Stamps	9 Stamps	42
4	Do. ...	Forest	10 Forest	3,06
5	Do. ...	Registration	11 Registration ...	84
6	Honourable the Finance Minister.	Charges on account of Motor Vehicles Taxation Acts.	12 Charges on account of Motor Vehicles Taxation Acts ...	16
7	Honourable the Revenue Minister.	Other Taxes and Duties	13 Other Taxes and Duties	6
8	Honourable Minister for Public Works Department.	Irrigation (including Working Expenses).	XVII—Works for which Capital Accounts are kept—Working Expenses ... ... 18 Other Revenue Expenditure financed from Ordinary Revenues ...	65,38 4,84
9	Honourable the Finance Minister.	General Administration	25 General Administration.	16,14
10	Do. ...	Administration of Justice	27 Administration of Justice	8,33
11	Do. ..	Jails and Convict Settlements ...	28 Jails and Convict Settlements	6,20
12	Do. ...	Police	29 Police	37,08
13	Do. ...	Ports and Pilotage	30 Ports and Pilotage ...	1
14	Do. ...	Education	37 Education ...	30,64
15	Do. ...	Medical	38 Medical	7,04
16	Do. ..	Public Health	39 Public Health ...	2,45
17	Honourable the Revenue Minister.	Agriculture	40 Agriculture ...	8,63
18	Do. ...	Veterinary	41 Veterinary ..	95
19	Do. ...	Co-operation	42 Co-operation ...	1,14
20	Honourable the Finance Minister.	Industries	43 Industries... ...	1,50
21	Do. ...	Miscellaneous Departments... ...	47 Miscellaneous Departments.	53
22	Honourable the Minister for Public Works Department.	Civil Works	50 Civil Works ...	28,67
23	Honourable the Revenue Minister.	Famine Relief	54-A Famine Relief ...	20
24	Honourable the Finance Minister.	Superannuation allowances and pensions.	55 Superannuation allowances and pensions ...	9,89
25	Do. ...	Commutation of Pensions financed from ordinary revenue.	55-A Commutation of Pensions financed from ordinary revenue ...	2,00
26	Do. ...	Stationery and Printing	56 Stationery and Printing.	4,88
27	Do. ...	Miscellaneous	57 Miscellaneous ...	3,07
			Total Revenue Section ...	2,64,70
		B.—Expenditure charged to Capital.		
28	Honourable the Minister for Public Works Department.	Construction of Irrigation, etc., Works ...	68 Construction of Irrigation etc., Works ...	17,01
29	Do. ...	Civil Works not charged to Revenue ...	81 Civil Works not charged to Revenue ...	44
30	Honourable the Revenue Minister.	Other Provincial works not charged to Revenue.	82 Other Provincial works not charged to Revenue.	1
~~31~~	~~Honourable the Finance Minister.~~	~~Payments of commuted value of pensions.~~	~~83 Payments of commuted value of pensions ...~~	~~1~~
			Total Capital Section ...	17,46
		C.—Expenditure under Debt, Deposits and Advances.		
31	Honourable the Finance Minister.	Advances not bearing Interest ...	Advances not bearing Interest	1,34
32	Do. ...	Loans and Advances by Provincial Government.	Loans and Advances by Provincial Government.	75
			Total Debt Section ...	2,09

Heads of Revenue.	Reference to detailed estimate.	Budget Estimate, 1938-39. India.	England.	Total.	Increase + or Decrease − as compared with Revised Estimate. Column 5 and column 9.	Revised India.
1	2	3	4	5	6	7
	Pages.	Rs.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—						
IV.—Taxes on Income other than Corporation Tax.	25	...	...	...	...	...
V.—Salt	25	...	...	...	...	...
VII.—Land Revenue	25	31,52,000	...	31,52,000	—2,13,000	33,65,000
VIII.—Provincial Excise	27	31,00,000	...	31,00,000	—2,44,000	33,44,000
IX.—Stamps—						
(a) Non-Judicial	29	17,37,000	...	17,37,000	— 26,000	17,63,000
(b) Judicial						
X.—Forest	30	7,08,000	...	7,08,000	— 9,000	7,17,000
XI.—Registration	31	2,00,000	...	2,00,000	...	2,00,000
XII.—Receipts under Motor Vehicles Taxation Acts.	31	2,00,000	...	2,00,000	...	2,00,000
XIII.—Other taxes and duties	31	2,89,000	...	2,89,000	+ 2,000	2,87,000
Total ..		93,86,000	..	93,86,000	—4,90,000	98,76,000
Irrigation, Navigation, Embankment and Drainage Works—						
Irrigation works—						
XVII.—Works for which capital accounts are kept—						
(1) Productive Works—						
Direct Receipts	32	8,59,900	...	8,59,900	—81,100	9,41,000
Portion of Land Revenue due to Works.		1,18,63,000	...	1,18,63,000	— 54,000	1,19,17,000
Deduct—Working Expenses... ...		−67,80,000	...	−67,80,000	+ 7,000	—67,87,000
Net receipts or payments		59,42,900	...	59,42,900	—1,28,100	60,71,000
(2) Unproductive Works—						
Direct Receipts		7,100	...	7,100	+ 100	7,000
Portion of Land Revenue due to Works.		1,03,000	...	1,03,000	+ 11,000	92,000
Deduct—Working Expenses... ...		− 1,92,000	...	− 1,92,000	— 16,000	—1,76,000
Net receipts or payments		− 81,900	...	− 81,900	— 4,900	— 77,000
Deduct—Charges in Civil Department on account of Land Revenue due to Works and direct receipts		−4,49,000	...	−4,49,000	+ 36,000	—4,85,000
Total, net receipts ..		54,12,000	...	54,12,000	— 97,000	55,09,000
XVIII.—Works for which no capital accounts are kept.	33	3,38,000	...	3,38,000	...	3,38,000
Debt Service—						
XX.—Interest...	34	3,87,000	...	3,87,000	—1,85,000	5,72,000
Carried over ...		1,55,23,000	...	1,55,23,000	—7,72,000	1,62,95,000

Estimate, 1937-38.		Increase + or Decrease – as compared with Budget, 1937-38. Columns 9 and 13.	Budget Estimate, 1937-38.			Accounts, 1936-37.		
England.	Total.		India.	England.	Total.	India.	England.	Total.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	33,65,000	+ 60,000	33,05,000	...	33,05,000	40,56,702	...	40,56,702
...	33,44,000	+2,34,000	31,10,000	...	31,10,000	34,95,304	...	34,95,304
...	17,63,000	− 87,000	18,50,000	...	18,50,000	18,85,161	...	18,85,161
...	7,17,000	+ 80,000	6,37,000	...	6,37,000	7,28,283	...	7,28,283
...	2,00,000	...	2,00,000	...	2,00,000	2,00,600	...	2,00,600
...	2,00,000	+ 41,000	1,59,000	...	1,59,000	1,80,502	...	1,80,502
...	2,87,000	+ 19,000	2,68,000	...	2,68,000	2,87,761	...	2,87,761
...	98,76,000	+3,47,000	95,29,000	...	95,29,000	1,08,34,313	...	1,08,34,313
...	9,41,000	+4,45,400	4,95,600	...	4,95,600	15,43,432	...	15,43,432
...	1,19,17,000	...	1,19,17,000	...	1,19,17,000	1,49,07,161	...	1,49,07,161
...	−67,87,000	+4,73,000	−72,60,000	...	−72,60,000	−72,00,521	...	−72,00,521
...	60,71,000	+9,18,400	51,52,600	...	51,52,600	92,50,072	...	92,50,072
...	7,000	−400	7,400	...	7,400	9,372	...	9,372
...	92,000	...	92,000	...	92,000	1,24,304	...	1,24,304
...	−1,76,000	+ 31,000	−2,07,000	...	−2,07,000	−2,08,976	...	−2,08,976
...	− 77,000	+ 30,600	−1,07,600	...	−1,07,600	− 75,300	...	−75,300
...	−4,85,000	...	−4,85,000	...	−4,85,000	−5,37,356	...	−5,37,356
...	55,09,000	+9,49,000	45,60,000	...	45,60,000	86,37,416	...	86,37,416
...	3,38,000	−5,000	3,43,000	...	3,43,000	3,57,872	...	3,57,872
...	5,72,000	+2,12,000	3,60,000	...	3,60,000	3,70,125	...	3,70,125
...	1,62,95,000	+15,03,000	1,47,92,000	...	1,47,92,000	2,01,99,726	...	2,01,99,726

A.—Statement of the Revenue of the Government

Heads of Revenue.	Reference to detailed estimate.	Budget Estimate, 1938-39. India.	England.	Total.	Increase + or Decrease – as compared with Revised Estimate. Column 5 and column 9	Revised India.
1	2	3	4	5	6	7
	Pages.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,55,23,000	...	1,55,23,000	–7,72,000	1,62,95,000
Civil Administration—						
XXI.—Administration of Justice ...	35	2,04,000	...	2,04,000	+9,000	1,95,000
XXII.—Jails and Convict Settlements ...	36	90,000	...	90,000	+6,000	84,000
XXIII.—Police	37	85,000	...	85,000	+7,000	78,000
XXVI.—Education	38	1,12,000	...	1,12,000	–12,000	1,24,000
XXVII.—Medical	39	1,51,000	...	1,51,000	–2,000	1,53,000
XXVIII.—Public Health	39	54,000	...	54,000	–3,000	57,000
XXIX.—Agriculture	40	2,34,000	...	2,34,000	+75,000	1,59,000
XXX.—Veterinary	40	8,000	...	8,000	...	8,000
XXXI.—Co-operation...	40	31,000	...	31,000	–3,000	34,000
XXXII.—Industries	41	86,000	...	86,000	...	86,000
XXXVI.—Miscellaneous Departments ...	41	18,000	...	18,000	–2,000	20,000
Total ...		10,73,000	...	10,73,000	+75,000	9,98,000
Civil Works—						
XXXIX.—Civil works	41	12,27,000	...	12,27,000	+4,83,000	7,44,000
Miscellaneous—						
XLIV.—Receipts in aid of Superannuation...	42	98,000	...	98,000	+9,000	89,000
XLV.—Stationery and Printing ...	43	19,000	...	19,000	–1,000	20,000
XLVI.—Miscellaneous	43	77,000	...	77,000	–2,000	79,000
Total ...		1,94,000	...	1,94,000	+6,000	1,88,000
Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments—						
XLIX.—Grants-in-aid from Central Government	43	1,05,00,000	...	1,05,00,000	–5,00,000	1,10,00,000
L.—Miscellaneous adjustments between the Central and Provincial Governments—	43	...	...	...	...	...
Total ...		1,05,00,000	...	1,05,00,000	–5,00,000	1,10,00,000
Extraordinary Items—						
LI.—Extraordinary Receipts	44	75,50,000	...	75,50,000	+71,000	74,79,000
Total ...		75,50,000	...	75,50,000	+71,000	74,79,000
GRAND TOTAL ...		3,60,67,000	...	3,60,67,000	–6,37,000	3,67,04,000

Estimate, 1937-38.		Increase + or Decrease - as compared with budget, 1937-38, Columns 9 and 13.	Budget Estimate, 1937-38.			Accounts, 1936-37.		
England.	Total.		India.	England.	Total.	India.	England.	Total.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	1,62,95,000	+15,03,000	1,47,92,000	...	1,47,92,000	2,01,99,726	...	2,01,99,726
...	1,95,000	—4,000	1,99,000	...	1,99,000	2,12,069	...	2,12,069
...	84,000	—1,000	85,000	...	85,000	90,276	...	90,276
...	78,000	+1,000	77,000	...	77,000	74,710	...	74,710
...	1,24,000	—3,000	1,27,000	...	1,27,000	1,16,832	...	1,16,832
...	1,53,000	+10,000	1,43,000	...	1,43,000	1,57,755	...	1,57,755
...	57,000	+10,000	47,000	...	47,000	67,352	...	67,352
...	1,59,000	+29,000	1,30,000	...	1,30,000	98,067	...	98,067
...	8,000	+1,000	7,000	...	7,000	617	...	617
...	34,000	+1,000	33,000	...	33,000	32,647	...	32,647
...	86,000	—8,000	94,000	...	94,000	66,758	...	66,758
...	20,000	+3,000	17,000	...	17,000	20,010	...	20,010
...	9,98,000	+39,000	9,59,000	...	9,59,000	9,37,093	...	9,37,093
...	7,44,000	—62,000	8,06,000	...	8,06,000	3,37,217	..	3,37,217
...	89,000	—13,000	1,02,000	...	1,02,000	1,07,421	...	1,07,421
...	20,000	—5,000	25,000	...	25,000	22,780	...	22,780
...	79,000	—8,000	87,000	...	87,000	39,900	...	39,900
...	1,88,000	—26,000	2,14,000	...	2,14,000	1,70,101	...	1,70,101
...	1,10,00,000	...	1,10,00,000	...	1,10,00,000	1,08,00,000	...	1,08,00,000
...	...	—15,00,000	15,00,000	..	15,00,000	...	...	...
...	1,10,00,000	—15,00,000	1,25,00,000	...	1,25,00,000	1,08,00,000	...	1,08,00,000
...	74,79,000	+5,00,000	69,79,000	...	69,79,000	75,91,043	...	75,91,043
...	74,79,000	+5,00,000	69,79,000	..	69,79,000	75,91,043	...	75,91,043
...	3,67,04,000	+4,54,000	3,62,50,000	...	3,62,50,000	4,00,35,180	...	4,00,35,180

B.—Statement of the Revenue of the Government

Receipts.	Reference to detailed estimate.	Budget Estimate, 1938-39.			Revised
		India.	England.	Total.	India.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Revenue from (Statement A)		3,60,67,000	...	3,60,67,000	3,67,04,000
Excess of revenue over expenditure met from Revenue—				1,55,000	
Debt, Deposits, etc., heads—					
Public Debt—Loans from the Central Government.	45	...	...	...	...
Unfunded Debt—					
State Provident Funds	45	10,04,000	...	10,04,000	9,81,000
Deposits bearing interest—					
Famine Relief Fund	45	33,000	...	33,000	6,000
Deposits not bearing interest—					
Appropriation for reduction or avoidance of debt.	45	3,38,000	...	3,38,000	7,48,000
Depreciation Reserve Fund—Government Presses.	45	6,000	...	6,000	4,000
Transfers from Famine Relief Fund ...	45	...	...	...	...
Deposits of Local Funds	45	82,98,000	...	82,98,000	82,49,000
Departmental and Judicial Deposits—					
Civil Deposits	46	98,77,000	...	98,77,000	97,22,000
Other Accounts—					
Subventions from Central Road Fund...	46	5,15,000	...	5,15,000	...
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.	46	84,000	...	84,000	10,000
Deposit Account of grants made by the Imperial Council of Agricultural Research.	46	28,000	...	28,000	23,000
Deposit Account of grants from the Central Government for the Development of Handloom Industries.	46	8,000	...	8,000	12,000
Central Cotton Committee Research Fund	46	63,000	...	63,000	65,000
Fund for Sind Buildings	46	...	...	...	16,21,000
Advances	47	2,60,000	...	2,60,000	2,59,000
Suspense	47	3,19,00,000	...	3,19,00,000	5,97,47,000
Loans and Advances by Provincial Government.	48	6,38,000	...	6,38,000	7,20,000
Remittances	48	7,11,41,000	...	7,11,41,000	7,11,41,000
Total, Debt Heads ...		12,41,93,000	...	12,41,93,000	15,33,08,000
Total, Receipts ...		16,02,60,000	...	16,02,60,000	19,00,12,000
Opening balance ...				29,87,000	1,48,73,000
GRAND TOTAL ...				16,32,47,000	20,48,85,000

Estimate, 1937-38.		Budget Estimate, 1937-38.			Accounts, 1936-37.		
England. 7	Total. 8	India. 9	England. 10	Total. 11	India. 12	England. 13	Total. 14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,67,04,000	3,62,50,000	...	3,62,50,000	4,00,35,180	...	4,00,35,180
				15,49,000			
...	...	...	...	...	...	...	...
...	9,81,000	10,00,000	...	10,00,000	51,60,182	...	51,60,182
...	6,000	...	...	...	74,986	...	74,986
...	7,48,000	7,69,000	...	7,69,000	2,98,937	...	2,98,937
...	4,000	4,000	...	4,000	3,794	...	3,794
...	...	...	...	...	...	...	...
...	82,49,000	77,82,000	...	77,82,000	15,69,165	...	15,69,165
...	97,22,000	99,22,000	...	99,22,000	20,44,014	...	20,44,014
...	...	...	...	...	4,94,250	...	4,94,250
...	10,000	32,000	...	32,000	10,000	...	10,000
...	23,000	26,000	...	26,000	11,300	...	11,300
...	12,000	12,000	...	12,000	8,578	...	8,578
...	65,000	70,000	...	70,000	2,284	...	2,284
...	16,21,000	...	...	...	...	...	...
...	2,59,000	1,91,000	...	1,91,000	..	...	...
...	5,97,47,000	3,41,000	...	3,41,000	—4,73,149	...	—4,73,149
...	7,20,000	6,80,000	...	6,80,000	5,41,498	...	5,41,498
...	7,11,41,000	...	...	...	...	...	...
...	15,33,08,000	2,08,29,000	...	2,08,29,000	97,45,839	...	97,45,839
...	19,00,12,000	5,70,79,000	...	5,70,79,000	4,97,81,019	...	4,97,81,019
...	1,48,73,000			1,11,89,000 *8,00,000	1,25,60,824	...	1,25,60,824
...	20,48,85,000			6,90,68,000	6,23,41,843		6,23,41,843

* Represents minimum balances to be kept with the Reserve Bank and in District Treasuries.

Heads of Expenditure.	Reference to detailed estimate.	Budget Estimate, 1938-39. India.	England.	Total.	Distribution of total into Charged.	Voted.
1	2	3	4	5	6	7
DIRECT DEMANDS ON THE REVENUE—	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
7.—Land Revenue	49	17,56,000	...	17,56,000	*11,000*	17,45,000
8.—Provincial Excise	58	3,28,000	...	3,28,000	*14,000*	3,14,000
9.—Stamps	61	42,000	...	42,000	...	42,000
10.—Forest	63	3,62,300	5,700	3,68,000	*62,000*	3,06,000
11.—Registration	66	84,000	...	84,000	...	84,000
12.—Charges on account of Motor Vehicles Taxation Acts	68	16,000	...	16,000	...	16,000
13.—Other Taxes and Duties	69	6,000	...	6,000	...	6,000
Total ...		25,94,300	5,700	26,00,000	*87,000*	25,13,000
IRRIGATION REVENUE ACCOUNT—						
17.—Interest on Works for which capital accounts are kept—Irrigation Works ...	71	1,29,71,000	...	1,29,71,000	*1,29,71,000*	...
18.—Other Revenue Expenditure financed from ordinary Revenues—						
A.—Irrigation Works (P. W.) ...	71	5,01,400	3,600	5,05,000	*21,000*	4,84,000
B.—Navigation, Embankment and Drainage Works (P. W.)		...	...	...	...	...
A.—Irrigation Works (Civil) ...		...	...	...	...	...
18 (1).—Other Revenue Expenditure financed from Famine Relief Fund ..	72	...	...	...	...	...
Total ...		1,34,72,400	3,600	1,34,76,000	*1,29,92,000*	4,84,000
IRRIGATION CAPITAL ACCOUNT (CHARGED TO REVENUE)—						
19.—Construction of Irrigation Works—						
A.—Financed from Famine Relief Fund ...	72	...	...	...	...	...
B.—Financed from Ordinary Revenues ...	72	...	...	...	...	...
Total ...		...	...	...	...	...
DEBT SERVICES—						
22.—Interest on Debt and other obligations ...	73	1,44,000	...	1,44,000	*1,44,000*	...
23.—Appropriation for Reduction or Avoidance of Debt	74	3,38,000	...	3,38,000	*3,38,000*	...
Total ...		4,82,000	...	4,82,000	*4,82,000*	...
CIVIL ADMINISTRATION—						
25.—General Administration	75	22,97,600	73,400	23,71,000	*7,57,000*	16,14,000
27.—Administration of Justice	95	12,13,400	23,600	12,37,000	*4,04,000*	8,33,000
28.—Jails and Convict Settlements ...	104	6,26,300	4,700	6,31,000	*11,000*	6,20,000
Carried over ...		41,37,300	1,01,700	42,39,000	*11,72,000*	30,67,000
		1,65,48,700	9,300	1,65,58,000	*1,35,61,000*	29,97,000

Increase + or decrease − as compared with the revised estimate, 1937-38, columns 11 and 5.	Revised Estimate, 1937-38					Increase + or decrease − as compared with the Budget estimate, 1937-38, columns 19 and 11.
	India.	England.	Total.	Distribution of total into		
				Charged.	Voted.	
8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
− 10,000	17,66,000	...	17,66,000	11,000	17,55,000	+ 9,000
− 12,000	3,33,000	7,000	3,40,000	18,000	3,22,000	+ 3,000
− 2,000	44,000	...	44,000	...	44,000	+ 2,000
+ 17,000	3,45,900	5,100	3,51,000	57,000	2,94,000	− 9,000
+ 3,000	81,000	...	81,000	...	81,000	...
+ 2,000	14,000	...	14,000	...	14,000	...
...	6,000	...	6,000	...	6,000	...
− 2,000	25,89,900	12,100	26,02,000	86,000	25,16,000	+ 5,000
− 2,95,000	1,32,66,000	...	1,32,66,000	1,32,66,000	...	+ 3,17,000
+ 64,000	4,37,900	3,100	4,41,000	24,000	4,17,000	− 1,19,000
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
− 2,31,000	1,37,03,900	3,100	1,37,07,000	1,32,90,000	4,17,000	+ 1,98,000
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
+ 3,86,000	− 2,42,000	...	− 2,42,000	− 2,42,000	...	− 9,000
− 4,10,000	7,48,000	...	7,48,000	7,48,000	...	− 21,000
− 24,000	5,06,000	...	5,06,000	5,06,000	...	− 30,000
+ 1,14,000	22,04,800	52,200	22,57,000	7,33,000	15,24,000	− 82,000
− 28,000	12,39,000	26,000	12,65,000	3,99,000	8,66,000	+ 22,000
− 18,000	6,31,400	17,600	6,49,000	11,000	6,38,000	− 24,000
+ 68,000	40,75,200	95,800	41,71,000	11,43,000	30,28,000	− 84,000
− 2,57,000	1,67,99,800	15,200	1,68,15,000	1,38,82,000	29,33,000	+ 1,73,000

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, India.	England.	Total.
15	16	17	18	19
Direct Demands on the Revenue—	Page.	Rs.	Rs	Rs.
7.—Land Revenue	49	17,57,000	...	17,57,000
8.—Provincial Excise...	58	3,28,400	8,600	3,37,000
9.—Stamps	61	42,000	...	42,000
10.—Forest	63	3,42,500	17,500	3,60,000
11.—Registration	66	81,000	...	81,000
12.—Charges on account of Motor Vehicles Taxation Acts	68	14,000	...	14,000
13.—Other Taxes and Duties	69	6,000	...	6,000
Total ...		25,70,900	26,100	25,97,000
Irrigation Revenue Account—				
17.—Interest on Works for which capital accounts are kept—Irrigation Works ...	71	1,29,49,000	...	1,29,49,000
18.—Other Revenue expenditure financed from ordinary Revenues— A.—Irrigation Works (P.W.) ...	71	5,57,000	3,000	5,60,000
B.—Navigation, Embankment and Drainage Works (P.W.)	...	...	...	...
A.—Irrigation Works (Civil) ...	...	...	...	...
18 (1)—Other Revenue Expenditure financed from Famine Relief Fund	72	...	...	...
Total ...		1,35,06,000	3,000	1,35,09,000
Irrigation Capital Account (charged to Revenue)—				
19.—Construction of Irrigation Works— A.—Financed from Famine Relief Fund ...	72	...	...	...
B.—Financed from ordinary Revenues ...		...	...	...
Total ...		...	...	...
Debt Services—				
22.—Interest on Debt and Other Obligations ..	73	— 2,33,000	...	— 2,33,000
23.—Appropriation for Reduction or Avoidance of Debt...	74	7,69,000	...	7,69,000
Total ...		5,36,000	...	5,36,000
Civil Administration—				
25.—General Administration	75	22,84,200	54,800	23,39,000
27.—Administration of Justice	95	12,01,300	41,700	12,43,000
28.—Jails and Convict Settlements ...	104	6,55,700	17,300	6,73,000
Carried over ...		41,41,200	1,13,800	42,55,000
		1,66,12,900	29,100	1,66,42,000

1937-38.		Accounts 1936-37.				
Distribution of total into					Distribution of total into	
Charged.	Voted.	India.	England.	Total.	Charged.	Voted.
20	21	22	23	24	25	26
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,000	17,46,000	18,24,285	...	18,24,285	*10,791*	18,13,494
...	3,37,000	3,24,248	4,704	3,28,952	...	3,28,952
...	42,000	40,332	...	40,332	...	40,332
62,000	2,98,000	3,59,481	6,917	3,66,398	*67,332*	2,99,066
...	81,000	78,768	...	78,768	...	78,768
...	14,000	12,778	...	12,778	...	12,778
...	6,000	4,962	...	4,962	...	4,962
73,000	25,24,000	26,44,854	11,621	26,56,475	*78,123*	25,78,352
1,29,49,000	...	1,59,47,655	...	1,59,47,655	*1,59,47,655*	...
22,000	5,38,000	5,73,614	35	5,73,649	*16,844*	5,56,805
...	...					
...	...	1,857	...	1,857	*71*	1,786
		...	...	...	...	...
...	...	...	...	...	...	...
1,29,71,000	5,38,000	1,65,23,126	35	1,65,23,161	*1,59,64,570*	5,58,591
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
— 2,33,000	...	4,75,077	...	4,75,077	*4,75,077*	...
7,69,000	...	2,98,937	...	2,98,937	*2,98,937*	...
5,36,000	...	7,74,014	...	7,74,014	*7,74,014*	...
7,89,000	15,50,000	20,92,595	46,541	21,39,136	*5,76,778*	15,62,358
3,68,000	8,75,000	11,93,211	1,071	11,94,282	*89,644*	11,04,638
11,000	6,62,000	6,17,011	628	6,17,639	*8,735*	6,08,904
11,68,000	30,87,000	39,02,817	48,240	39,51,057	*6,75,157*	32,75,900
1,35,80,000	30,62,000	1,99,41,994	11,656	1,99,53,650	*1,68,16,707*	31,36,943

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1938-39				
		India.	England.	Total.	Distribution of total into	
					Charged.	Voted.
1	2	3	4	5	6	7
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,65,48,700	9,300	1,65,58,000	*1,35,61,000*	29,97,000
		41,37,300	1,01,700	42,39,000	*11,72,000*	30,67,000
CIVIL ADMINISTRATION—*contd.*						
29.—Police	114	39,84,000	21,000	40,05,000	*2,97,000*	37,08,000
30.—Ports and Pilotage ...	125	2,000	...	2,000	*1,000*	1,000
37.—Education	126	30,64,000	...	30,64,000	...	30,64,000
38.—Medical	137	7,79,700	10,300	7,90,000	*86,000*	7,04,000
39.—Public Health	146	2,53,800	5,200	2,59,000	*14,000*	2,45,000
40.—Agriculture	155	8,63,000	...	8,63,000	...	8,63,000
41.—Veterinary	164	1,04,800	16,200	1,21,000	*26,000*	95,000
42.—Co-operation	167	1,14,000	...	1,14,000	...	1,14,000
43.—Industries	170	1,50,000	...	1,50,000	...	1,50,000
47.—Miscellaneous Departments	174	54,000	...	54,000	*1,000*	53,000
Total ...		1,35,06,600	1,54,400	1,36,61,000	*15,97,000*	1,20,64,000
CIVIL WORKS—						
50.—Civil Works	178	29,68,800	17,200	29,86,000	*1,19,000*	28,67,000
Total ...		29,68,800	17,200	29,86,000	*1,19,000*	28,67,000
Carried over ...		3,30,24,100	1,80,900	3,32,05,000	*1,52,77,000*	1,79,28,000

Increase + or decrease – as compared with the Revised estimate, 1937-38, columns 11 and 5.	Revised Estimate, 1937-38. India.	England.	Total.	Distribution of total into Charged.	Voted.	Increase + or decrease – as compared with the Budget estimate, 1937-38, columns 19 and 11.
8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
–2,57,000	1,67,99,800	15,200	1,68,15,000	*1,38,82,000*	29,33,000	+1,73,000
+ 68,000	40,75,200	95,800	41,71,000	*11,43,000*	30,28,000	– 84,000
– 30,000	40,09,200	25,800	40,35,000	*2,37,000*	37,98,000	+ 25,000
...	2,000	...	2,000	*1,000*	1,000	...
+ 59,000	30,05,000	...	30,05,000	...	30,05,000	...
+ 24,000	7,58,500	7,500	7,66,000	*73,000*	6,93,000	– 15,000
+ 10,000	2,48,200	800	2,49,000	*15,000*	2,34,000	– 2,000
+ 91,000	7,72,000	...	7,72,000	*7,000*	7,65,000	– 68,000
+ 12,000	1,04,200	4,800	1,09,000	*25,000*	84,000	– 6,000
– 10,000	1,24,000	...	1,24,000	...	1,24,000	+ 6,000
+ 36,000	1,14,000	...	1,14,000	...	1,14,000	– 32,000
+ 3,000	51,000	...	51,000	*1,000*	50,000	– 3,000
+2,63,000	1,32,63,300	1,34,700	1,33,98,000	*15,02,000*	1,18,96,000	–1,79,000
+7,23,000	22,21,800	41,200	22,63,000	*1,17,000*	21,46,000	+ 63,000
+7,23,000	22,21,800	41,200	22,63,000	*1,17,000*	21,46,000	+ 63,000
+7,29,000	3,22,84,900	1,91,100	3,24,76,000	*1,55,01,000*	1,69,75,000	+ 57,000

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, India.	England.	Total.
15	16	17	18	19
	Page.	Rs.	Rs.	Rs.
Brought forward ...		1,66,12,900	29,100	1,66,42,000
		41,41,200	1,13,800	42,55,000
Civil Administration—*contd.*				
29.—Police	114	39,80,000	30,000	40,10,000
30.—Ports and Pilotage	125	2,000	...	2,000
37.—Education	126	30,05,000	...	30,05,000
38.—Medical	137	7,70,700	10,300	7,81,000
39.—Public Health	146	2,49,600	1,400	2,51,000
40.—Agriculture	155	8,27,300	12,700	8,40,000
41.—Veterinary	164	1,10,200	4,800	1,15,000
42.—Co-operation	167	1,18,000	...	1,18,000
43.—Industries	170	1,46,000	...	1,46,000
47.—Miscellaneous Departments	174	54,000	...	54,000
Total ...		1,34,04,000	1,73,000	1,35,77,000
Civil Works—				
50.—Civil Works	178	21,89,600	10,400	22,00,000
Total ...		21,89,600	10,400	22,00,000
Carried over ...		3,22,06,500	2,12,500	3,24,19,000

1937-38.		Accounts, 1936-37.				
Distribution of total into					Distribution of total into	
Charged.	Voted.	India.	England.	Total.	Charged.	Voted.
20	21	22	23	24	25	26
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,35,80,000	30,62,000	1,99,41,994	11,656	1,99,53,650	*1,68,16,707*	31,36,943
11,68,000	30,87,000	39,02,817	48,240	39,51,057	*6,75,157*	32,75,900
2,82,000	37,28,000	38,87,659	26,499	39,14,158	*2,34,119*	36,80,039
1,000	1,000	1,450	...	1,450	*1,200*	250
...	30,05,000	27,54,654	...	27,54,654	...	27,54,654
87,000	6,94,000	7,10,167	10,228	7,20,395	*83,523*	6,36,872
15,000	2,36,000	2,06,551	628	2,07,179	*11,614*	1,95,565
...	8,40,000	5,90,357	7,064	5,97,421	*36,213*	5,61,208
26,000	89,000	85,173	4,800	89,973	*23,180*	66,793
...	1,18,000	1,12,904	...	1,12,904	...	1,12,904
...	1,46,000	59,426	...	59,426	..	59,426
1,000	53,000	31,872	...	31,872	*418*	31,454
15,80,000	1,19,97,000	1,23,43,030	97,459	1,24,40,489	*10,65,424*	1,13,75,065
91,000	21,09,000	11,88,977	48,865	12,37,842	*57,544*	11,80,298
91,000	21,09,000	11,88,977	48,865	12,37,842	*57,544*	11,80,298
1,52,51,000	1,71,68,000	3,34,74,001	1,57,980	3,36,31,981	*1,79,39,675*	1,56,92,306

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1938-39.				
		India.	England.	Total.	Distribution of total into	
					Charged.	Voted.
1	2	3	4	5	6	7
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		3,30,24,100	1,80,900	3,32,05,000	*1,52,77,000*	1,79,28,000
MISCELLANEOUS—						
54-A.—Famine Relief	179	20,000	...	20,000	...	20,000
54-B.—Transfers to Famine Relief Fund ...	179	...	...	...	...	...
55.—Superannuation Allowances and Pensions	180	16,64,000	13,000	16,77,000	*6,88,000*	9,89,000
55-A.—Commutation of Pensions financed from Ordinary Revenue	182	2,15,000	...	2,15,000	*15,000*	2,00,000
56.—Stationery and Printing... ...	183	3,59,600	1,28,400	4,88,000	...	4,88,000
57.—Miscellaneous	187	3,07,000	...	3,07,000	...	3,07,000
Total ...		25,65,600	1,41,400	27,07,000	*7,03,000*	20,04,000
Contributions and Miscellaneous adjustments between the Central and Provincial Governments						
62.—Miscellaneous adjustments between the Central and Provincial Governments ...		...	...	...	...	...
Total ...		...	...	...	...	...
EXTRAORDINARY ITEMS—						
63.—Extraordinary charges	190	...	...	...	...	...
Total Expenditure met from Revenue ...		3,55,89,700	3,22,300	3,59,12,000	*1,59,80,000*	1,99,32,000

Increase + or decrease—as compared with the Revised Estimate, 1937-38. columns 11 and 5.	Revised Estimate, 1937-38. India.	England.	Total.	Distribution of total into Charged.	Voted.	Increase + or decrease—as compared with the Budget Estimate, 1937-38. columns 19 and 11.
8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
+ 7,29,000	3,22,84,900	1,91,100	3,24,76,000	*1,55,01,000*	1,69,75,000	+ 57,000
+ 20,000	...	...	...	...	...	− 20,000
...	...	...	...	...	...	...
+ 51,000	16,17,000	9,000	16,26,000	*6,70,000*	9,56,000	+ 34,000
+ 1,86,000	29,000	...	29,000	*6,000*	23,000	− 14,000
+ 1,14,000	3,52,600	21,400	3,74,000	...	3,74,000	+ 1,06,000
− 31,000	3,38,000	...	3,38,000	...	3,38,000	− 21,000
+ 3,40,000	23,36,600	30,400	23,67,000	*6,76,000*	16,91,000	+ 85,000
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
+ 10,69,000	3,46,21,500	2,21,500	3,48,43,000	*1,61,77,000*	1,86,66,000	+ 1,42,000

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, India.	England.	Total.
15	16	17	18	19
	Page.	Rs.	Rs.	Rs.
Brought forward ...		3,22,06,500	2,12,500	3,24,19,000
Miscellaneous—				
54-A.—Famine Relief	177	20,000	...	20,000
54-B.—Transfers to Famine Relief Fund ...	179	...	...	...
55.—Superannuation Allowances and Pensions...	180	15,79,000	13,000	15,92,000
55-A.—Commutation of Pensions financed from Ordinary Revenue	182	43,000	...	43,000
56.—Stationery and Printing	183	2,58,000	10,000	2,68,000
57.—Miscellaneous	187	3,58,900	100	3,59,000
Total ...		22,58,900	23,100	22 82,000
Contribution and miscellaneous adjustments between the Central and Provincial Governments—				
62.—Miscellaneous adjustments between the Central and Provincial Governments ...		...	...	...
Total ...		...	...	...
Extraordinary items—				
63.—Extraordinary charges	190	...	...	...
Total Expenditure met from Revenue ...		3,44,65,400	2,35,600	3,47,01,000

1937-38.		Accounts, 1936-37.				
Distribution of total into					Distribution of total into	
Charged.	Voted.	India.	England.	Total.	Charged.	Voted.
20	21	22	23	24	25	26
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,52,51,000	1,71,68,000	3,34,74,001	1,57,980	3,36,31,981	*1,79,39,675*	1,56,92,306
...	20,000	...	...	...	...	...
...	...	52,486	...	52,486	*52,486*	...
6,47,000	9,45,000	15,08,650	155	15,08,805	*3,30,652*	11,78,153
9,000	34,000	38,289	...	38,289	*6,312*	31,977
...	2,68,000	3,47,970	8,532	3,56,502	...	3,56,502
...	3,59,000	4,16,008	...	4,16,008	...	4,16,008
6,56,000	16,26,000	23,63,403	8,687	23,72,090	*3,89,450*	19,82,640
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	103	...	103	...	103
1,59,07,000	1,87,94,000	3,58,37,507	1,66,667	3,60,04,174	*1,83,29,125*	1,76,75,049

Disbursements.	Reference to detailed Estimate.	Budget Estimate, India.	England.	Total.
1	2	3	4	5
	Page.	Rs.	Rs.	Rs.
Expenditure from (Statement C)—		3,55,89,700	3,22,300	3,59,12,000
Excess of expenditure over revenue				
Capital Account not charged to Revenue—				
68. Construction of Irrigation Works	191	13,37,900	53,100	13,91,000
81. Civil Works not charged to Revenue (P. W.) ...	192	45,700	300	46,000
82. Other Provincial Works not charged to Revenue ...	193	—2,45,000	...	—2,45,000
83. Payments of commuted value of pensions ...	193	—17,000	...	—17,000
85. Payments to Retrenched Personnel	193	—3,000	...	—3,000
Total, Capital Account not charged to Revenue ...		11,18,600	53,400	11,72,000
Debt, Deposits, etc., Heads—				
Public Debt—Loans from the Central Government ...	194	8,11,000	...	8,11,000
Unfunded Debt—				
State Provident Funds		5,47,000	...	5,47,000
Deposits bearing interest—				
Famine Relief Fund		...	...	...
Deposits not bearing interest—				
Appropriation for reduction or avoidance of debt ...	195	...	...	...
Depreciation Reserve Fund—Government Presses ...		5,000	...	5,000
Transfers from Famine Relief Fund		...	...	...
Deposits of Local Funds		81,95,000	...	81,95,000
Departmental and Judicial Deposits—				
Civil Deposits		98,75,000	...	98,75,000
Other Accounts—				
Subventions from Central Road Fund	196	10,77,000	...	10,77,000
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.		84,000	...	84,000
Deposit Account of grants made by the Imperial Council of Agricultural Research.		28,000	...	28,000
Deposit Account of grants from the Central Government for the Development of Handloom Industries.		10,000	...	10,000
Central Cotton Committee Research Fund ...		63,000	...	63,000
Fund for Sind Buildings		...	...	...
Advances	197	2,59,000	...	2,59,000
Suspense		2,09,01,000	...	2,09,01,000
Loans and Advances by Provincial Government ...	198	75,000	...	75,000
Remittances		7,07,19,000	...	7,07,19,000
Total, Debt etc. Heads ...		11,26,49,000	...	11,26,49,000
Total, Disbursements ...		14,93,57,300	3,75,700	14,97,33,000
Closing Balance ...				*1,35,14,000
GRAND TOTAL ...				16,32,47,000

* Includes Rs. 16,21,000 ... Balance from the special building grant given by the Government of India.
Do Rs. 8,00,000 ... Minimum balances with the Reserve Bank and in the District Treasuries.

1938-39.		Revised Estimate, 1937-38.				
Distribution of total into		India.	England.	Total.	Distribution of total into	
Charged.	Voted.				Charged.	Voted.
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,59,80,000	1,99,32,000	3,46,21,500	2,21,500	3,48,43,000	*1,61,77,000*	1,86,66,000
—3,10,000	17,01,000	14,70,100	36,900	15,07,000	*1,72,000*	13,35,000
2,000	44,000	64,600	400	65,000	*3,000*	62,000
...	—2,45,000	—1,62,000	...	—1,62,000	...	—1,62,000
—2,000	—15,000	2,00,000	...	2,00,000	*29,000*	1,71,000
...	—3,000	—9,000	...	—9,000	...	—9,000
—3,10,000	14,82,000	15,63,700	37,300	16,01,000	*2,04,000*	13,97,000
8,11,000	...	19,59,000	...	19,59,000	*19,59,000*	...
5,47,000	...	7,03,000	...	7,03,000	*7,03,000*	...
...	...	11,89,000	...	11,89,000	...	11,89,000
...	...	...	...	...	...	...
5,000	...	1,000	...	1,000	*1,000*	...
...	...	...	...	...	...	...
81,95,000	...	82,10,000	...	82,10,000	*82,10,000*	...
98,75,000	...	1,02,54,000	...	1,02,54,000	*1,02,54,000*	...
10,77,000	...	5,94,000	...	5,94,000	*5,94,000*	...
84,000	...	87,000	...	87,000	*87,000*	...
28,000	...	27,000	...	27,000	*27,000*	...
10,000	...	11,000	...	11,000	*11,000*	...
63,000	...	65,000	...	65,000	*65,000*	...
1,25,000	1,34,000	2,60,000	...	2,60,000	*1,21,000*	1,39,000
2,09,01,000	...	7,07,05,000	...	7,07,05,000	*7,07,05,000*	...
...	75,000	6,70,000	...	6,70,000	...	6,70,000
7,07,19,000	...	7,07,19,000	...	7,07,19,000	*7,07,19,000*	...
11,24,40,000	2,09,000	16,54,54,000	...	16,54,54,000	*16,34,56,000*	19,98,000
12,81,10,000	2,16,23,000	20,16,39,200	2,58,800	20,18,98,000 29,87,000*	*17,98,37,000*	2,20,61,000
				20,48,85,000		

• Includes Rs. 16,21,000 ... Balance from the special building grant given by the Government of India.

* Includes Rs. 8,00,000 ... Minimum balances with the Reserve Bank and in the District Treasuries.

Disbursements.	Reference to detailed Estimate.	Budget Estimate, India.	England.	Total.
13	14	15	16	17
	Page	Rs.	Rs.	Rs.
Expenditure from (Statement C)—		3,44,65,400	2,35,600	3,47,01,000
Excess of expenditure over revenue—				
Capital Account not charged to Revenue—				
68.—Construction of Irrigation Works	191	25,80,000	54,000	26,34,000
81.—Civil Works not charged to Revenue (P. W.) ...	192	1,14,000	1,000	1,15,000
82.—Other Provincial Works not charged to Revenue ...	193	—2,43,000	...	—2,43,000
83.—Payment of commuted value of pensions ...	193	1,66,000	...	1,66,000
85.—Payments to Retrenched Personnel	193	—9,000	...	—9,000
Total, Capital Account not charged to Revenue ...		26,08,000	55,000	26,63,000
Debt, Deposits, etc., Heads—				
Public Debt—Loans from the Central Government ...	194	10,94,000	...	10,94,000
Unfunded Debt—				
State Provident Funds		3,60,000	...	3,60,000
Deposits bearing interest—				
Famine Relief Fund		...	...	...
Deposits not bearing interest—				
Appropriation for reduction or avoidance of debt ...	195	...	...	...
Depreciation Reserve Fund—Government Presses ...		1,000	...	1,000
Transfers from Famine Relief Fund		...	...	...
Deposits of Local Funds		84,25,000	...	84,25,000
Departmental and Judicial Deposits—				
Civil Deposits		93,95,000	...	93,95,000
Other Accounts—				
Subventions from Central Road Fund	196	6,64,000	...	6,64,000
Deposit Account of grants from the Central Government for Economic Development and improvement of rural areas.		89,000	...	89,000
Deposit Account of grants made by the Imperial Council of Agricultural Research.		26,000	...	26,000
Deposit Account of grants from the Central Government for the Development of Handloom Industry.		17,000	...	17,000
Central Cotton Committee Research Fund ...		70,000	..	70,000
Fund for Sind Buildings	197	...	...	...
Advances		2,05,000	...	2,05,000
Suspense		3,42,000	...	3,42,000
Loans and Advances by Provincial Government ...	198	93,000	...	93,000
Remittances		...	...	...
Total, Debt etc., Heads ...		2,07,81,000	...	2,07,81,000
Total, Disbursements ...		5,78,54,400	2,90,600	5,81,45,000
Closing Balance ...				1,09,23,000
GRAND TOTAL ...				6,90,68,000

1937-38. Distribution of total into		Accounts, 1936-37.			Distribution of total into	
Charged.	Voted.	India.	England.	Total.	Charged.	Voted.
18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,59,07,000	1,87,94,000	3,58,37,507	1,66,667	3,60,04,174	*1,83,29,125*	1,76,75,049
1,83,000	24,51,000	—2,10,590	37,725	—1,72,865	*—23,65,837*	21,92,972
5,000	1,10,000	1,72,284	...	1,72,284	*6,181*	1,66,103
...	—2,43,000	—3,78,986	...	—3,78,986	...	—3,78,986
6,000	1,60,000	1,36,336	...	1,36,336	*5,591*	1,30,745
...	—9,000	—9,142	...	—9,142	...	—9,142
1,94,000	24,69,000	—2,90,098	37,725	—2,52,373	*—23,54,065*	21,01,692
10,94,000	...	1,12,21,371	...	1,12,21,371	*1,12,21,371*	...
3,60,000	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
1,000	...	3,356	...	3,356	*3,356*	...
...	...	...	...	...	...	...
84,25,000	..	...	...	...	...	...
93,95,000	...	31,980	...	31,980	*31,980*	...
6,64,000	...	1,54,044	...	1,54,044	*1,54,044*	...
89,000	...	36,857	...	36,857	*36,857*	...
26,000	...	11,400	...	11,400	*11,400*	...
17,000	...	178	...	178	*178*	...
70,000	...	...	...	...	...	...
...	...	...	...	...	...	...
1,15,000	90,000	2,00,962	...	2,00,962	*317*	2,00,645
3,42,000	...	—552	...	—552	*—552*	...
...	93,000	57,327	...	57,327	...	57,327
...	...	...	...	...	...	...
2,05,98,000	1,83,000	1,17,16,923	...	1,17,16,923	*1,14,58,951*	2,57,972
3,66,99,000	2,14,46,000	4,72,64,332	2,04,392	4,74,68,724 *1,48,73,119	*2,74,34,011*	2,00,34,713
				6,23,41,843		

* Includes balance of Famine Relief Fund ... ... Rs. 12,00,000
* Includes minimum balances with the Reserve Bank and in the District Treasuries ... " 8,00,000

CIVIL BUDGET ESTIMATE OF PROVINCIAL REVENUE AND RECEIPTS

FOR THE YEAR

1938-39

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES ...		...	...	...	...
V.—SALT.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES ...		...	...	...	...
VII.—LAND REVENUE.					
ORDINARY REVENUE	VII-A	1,51,20,000	1,53,08,000	1,53,08,000	1,89,51,225
RECOVERIES OF OVERPAYMENTS		6,000	2,000	6.000	909
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX		...	...	25,000	...
MISCELLANEOUS	VII-B	75,000	1,40,000	40,000	1,07,697
RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES...	VII-C	30,000	10,000	10,000	39,285
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		22,000	10,000	21,000	21,989
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* page 32), etc. for which capital accounts are kept ... ... *Deduct*—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* page 33), etc., for which no capital accounts are kept		−1,18,48,000	−1,18,52,000	−1,18,52,000	−1,48,44,413
TOTAL, LAND REVENUE ...		34,05,000	36,18,000	35,58,000	42,76,692
Deduct—REFUNDS		−2,53,000	−2,53,000	−2,53,000	−2,19,990
TOTAL ...		31,52,000	33,65,000	33,05,000	40,56,702

VII.—LAND REVENUE.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. VII-A.				
LAND REVENUE.				
Ordinary Revenue.				
Fixed Collections—				
Ordinary fixed revenue	9,00,000	10,36,000	10,36,000	12,36,606
Revenue from Canals	1,37,00,000	1,37,44,000	1,37,44,000	1,69,78,604
Fluctuating Collections—				
Miscellaneous land revenue appearing in Tharavbands	5,20,000	5,28,000	5,28,000	7,36,015
TOTAL ...	1,51,20,000	1,53,08,000	1,53,08,000	1,89,51,225
DETAILED ACCOUNT No. VII-B.				
LAND REVENUE.				
Miscellaneous.				
Recoveries of law charges in England on account of appeals to His Majesty's Privy Council	...		...	...
Other items	75,000		40,000	1,07,697
TOTAL ...	75,000	1,40,000	40,000	1,07,697
DETAILED ACCOUNT No. VII-C.				
LAND REVENUE.				
Recoveries on account of Survey and Settlement charges.				
Recoveries on account of Pot Hissa Survey operations	...		...	...
Recoveries on account of City Survey operations	25,000		4,000	36,226
Recoveries on account of cost of boundary marks recoverable from land holders	5,000		6,000	3,059
TOTAL ...	30,000	10,000	10,000	39,285

VIII.—PROVINCIAL EXCISE.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Country spirits	VIII-A	14,00,000	15,86,000	14,55,000	15,95,095
Country fermented liquor	VIII-B	33,000	33,000	32,000	30,903
Malt liquors	VII-C	13,000	13,000	13,000	49,568
Wines and spirits (Foreign liquors other than beer, medicated wines and commercial spirits) ..	VIII-D	4,50,000	4,60,000	4,50,000	4,45,612
Receipts from commercial spirits including denatured spirits and medicated wines		25,000	40,000	19,000	35,184
Opium	VIII-E	4,50,000	4,51,000	4,36,000	4,81,856
Duty on medicinal and toilet preparations containing alcohol, opium, etc.	...	...	...	...	...
Hemp and other drugs	VIII-F	6,50,000	6,67,000	6,50,000	6,82,904
Distillery receipts		...	...	...	...
Fines, confiscations and miscellaneous	VIII-G	1,81,000	2,00,000	1,61,000	2,68,151
Recoveries of overpayments		...	...	...	39
Collection of payments for services rendered ...		1,000	1,000	1,000	5,864
TOTAL ...		32,03,000	34,51,000	32,17,000	35,95,176
Deduct—Refunds .. ... : ...		—1,03,000	—1,07,000	—1,07,000	—99,872
TOTAL ...		31,00,000	33,44,000	31,10,000	34,95,304

DETAILED ACCOUNT No. VIII-A.

PROVINCIAL EXCISE.

Country Spirits.

DETAILS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Still-head duty	10,00,000		10,30,000	11,07,157
Licence fees (*a*)	4,00,000		4,25,000	4,87,938
TOTAL ...	14,00,000	15,86,000	14,55,000	15,95,095

DETAILED ACCOUNT No. VIII-B.

PROVINCIAL EXCISE.

Country Fermented Liquor.

DETAILS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Tree-tax receipts	1,000		...	17
Licence fees (*a*)	32,000		32,000	30,886
TOTAL ...	33,000	33,000	32,000	30,903

DETAILED ACCOUNT No. VIII-C.

PROVINCIAL EXCISE.

Malt Liquors.

DETAILS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Duty on beer manufactured in India	2,000		1,000	998
Licence fees for sale of beer manufactured in India or elsewhere ...	11,000		12,000	48,570
TOTAL ...	13,000	13,000	13,000	49,568

(*a*) Include vend fees also.

VIII—PROVINCIAL EXCISE.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts. 1936-37.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. VIII-D.				
PROVINCIAL EXCISE.				
Wines and Spirits (Foreign liquors other than beer, medicated wines and Commercial Spirits).				
DETAILS.				
Duty on Wines and Spirits manufactured in India and classed as Foreign Liquor	1,000		1,000	9,429
Licence fees for the sale of Foreign Liquor generally whether imported or manufactured in India	2,46,000		2,46,000	2,63,343
Excise pass fee on Foreign Liquor	2,03,000		2,03,000	1,72,840
... ...	...		...	
TOTAL ...	4,50,000	4,60,000	4,50,000	4,45,612
DETAILED ACCOUNT No. VIII-E.				
PROVINCIAL EXCISE.				
Opium.				
DETAILS.				
Cost price of Excise Opium	1,00,000		98,000	1,04,422
Gain on sale of Excise Opium	2,00,000		1,73,000	2,06,626
Licence fees (*a*)	1,50,000		1,65,000	1,70,808
TOTAL ...	4,50,000	4,51,000	4,36,000	4,81,856
DETAILED ACCOUNT No. VIII-F.				
PROVINCIAL EXCISE.				
Hemp and other Drugs.				
DETAILS.				
Duty on Ganja	6,000		6,000	7,420
Duty on Bhang	1,00,000		1,00,000	1,01,275
Duty on Charas	2,23,000		2,23,000	2,59,060
Licence fees (including warehouse dues) (*a*)	3,21,000		3,21,000	3,15,149
TOTAL ...	6,50,000	6,67,000	6,50,000	6,82,904
DETAILED ACCOUNT No. VIII-G.				
PROVINCIAL EXCISE.				
Fines, Confiscations and Miscellaneous				
DETAILS.				
Fines and forfeitures	2,000		1,500	2,251
Miscellaneous	8,000		9,000	6,521
Gain on liquor (contract supply area)	1 71,000		1,50,500	2,59,379
TOTAL ...	1,81,000	2,00,000	1,61,000	2,68,151

(*a*) Include vend fees also.

IX—STAMPS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
A.—Non-Judicial—					
SALE OF OTHER NON-JUDICIAL STAMPS	IX-A	10,32,000	10,26,500	10,15,500	10,62,783
DUTY ON IMPRESSING DOCUMENTS	IX-B	4,500	6,500	5,000	17,726
FINES AND PENALTIES		5,000	1,500	5,000	5,773
MISCELLANEOUS	IX-C	500	500	500	119
TOTAL A—NON-JUDICIAL STAMPS ...		10,42,000	10,35,000	10,26,000	10,86,401
Deduct—REFUNDS ...		—12,400	—13,000	—12,000	—12,537
TOTAL ...		10,29,600	10,22,000	10,14,000	10,73,864
B.—Judicial—					
SALE OF STAMPS		7,10,800	7,44,000	8,40,000	8,14,713
FINES AND PENALTIES		...	...	...	...
MISCELLANEOUS	IX-D	...	...	...	1
TOTAL B—JUDICIAL STAMPS ...		7,10,800	7,44,000	8,40,000	8,14,714
Deduct—REFUNDS ...		—3,400	—3,000	—4,000	—3,417
TOTAL ...		7,07,400	7,41,000	8,36,000	8,11,297
GRAND TOTAL ...		17,37,000	17,63,000	18,50,000	18,85,161

DETAILED ACCOUNT No. IX-A.

STAMPS (Non-Judicial).

Sale of other Non-Judicial Stamps.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
SALE OF GENERAL (NON-JUDICIAL) STAMPS.				
Impressed Stamps—				
Impressed Stamp Papers	4,28,200		4,30,000	
Bills of Lading	23,000		40,000	
Hundi Stamped Papers	34,855		26,000	
Special Impressed (Adhesive) Labels—				
Hundis or Bills of Exchange denoted with Special Adhesive Stamps ...	60,000		51,000	
Insurance Policies	...		...	
Advocates, Vakils and Attorneys (High Court)	15,000		26,000	
Unstamped Documents	2,72,000		2,59,000	
Insurance Stamps	13,500		27,000	
Foreign Bill Stamps—				
Foreign Bill	48,000		45,000	
Notarial	520		1,000	
Share Transfer Stamps	32,800		7,500	
Agreement Stamps	495		500	
Brokers' Notes Stamps	1,200		500	
Other Non-Judicial Revenue Stamps	1,02,430		1,02,000	
TOTAL ...	10,32,000	10,26,500	10,15,500	10,62,783

DETAILED ACCOUNT No. IX-B.

STAMPS (Non-Judicial).

Duty on Impressing Documents.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Duty on embossing receipts and other Stamps	1,500		1,300	
Duty on embossing two-anna Stamps on forms of agreements and contracts	100		100	
Duty on documents voluntarily brought for adjudication (sec. 31, Act II of 1899)	...		100	
Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899	2,900		3,500	
Other Items	...		...	
TOTAL ...	4,500	6,500	5,000	17,726

DETAILED ACCOUNT No. IX-C.

STAMPS (Non-Judicial).

Miscellaneous

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Composition of Stamp Duty	...		...	
Adjudication Fees	120		100	
Other Items	380		400	
TOTAL ...	500	500	500	119

DETAILED ACCOUNT No. IX-D.

STAMPS (Judicial).

Miscellaneous.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Composition of Stamp Duty	...		...	
Adjudication Fees	...		...	
Other Items	...		...	
TOTAL ...	...	...	...	... 1

X.—FOREST.	Detailed Account, No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	X-A	10,000	5,000	11,300	9,498
II.—Timber and other produce removed from the forests by consumers or purchasers ...	X-B	6,31,400	6,47,000	5,50,000	6,50,238
III.—Drift and waif wood and confiscated forest produce		400	400	900	604
V.—Miscellaneous	X-C	69,500	69,000	77,500	69,461
For Rounding ...		—300	...	— 500	...
TOTAL ..		7,11,000	7,21,400	6,39,200	7,29,801
Deduct—Refunds ...		—3,000	—4,400	— 2,200	—1,518
TOTAL ...		7,08,000	7,17,000	6,37,000	7,28,283

DETAILED ACCOUNT No. X-A.

FOREST.

Timber, etc., removed from the Forests by Government Agency.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(a) Timber	2,600		3,100	
(b) Firewood and charcoal	6,900		7,540	
(c) Grass and other minor produce	500		660	
TOTAL ...	10,000	5,000	11,300	9,498

DETAILED ACCOUNT No. X-B.

FOREST.

Timber, etc., removed from the Forests by Consumers or Purchasers.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(a) Timber	1,02,000		84,000	
(b) Firewood and charcoal	4,40,000		3,85,000	
(c) Grazing and fodder grass	73,400		65,000	
(d) Other minor produce	16,000		16,000	
TOTAL ...	6,31,400	6,47,000	5,50,000	6,50,238

DETAILED ACCOUNT No. X-C.

FOREST.

Miscellaneous.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(a) Fines and Forfeitures	3,200		3,300	
(b) Refunds	150		170	
(c) Other sources	66,150		74,030	
(d) Recovery of Establishment charges	...		...	
TOTAL ...	69,500	69,000	77,500	69,461

XI—REGISTRATION.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts. 1936-37.
		Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS		1,97,000	1,96,000	1,96,000	1,96,448
FEES FOR COPIES OF REGISTERED DOCUMENTS		2,000	2,000	2,000	2,551
MISCELLANEOUS	XI-A	2,000	3,000	3,000	2,399
TOTAL ...		2,01,000	2,01,000	2,01,000	2,01,398
Deduct—REFUNDS ...		—1,000	—1,000	—1,000	—798
TOTAL ...		2,00,000	2,00,000	2,00,000	2,00,600

DETAILED ACCOUNT No. XI-A.

REGISTRATION.

Miscellaneous.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts. 1936-37.
Fines and Penalties	1,520		2,500	1,389
Fees for authentication of Powers of Attorney	400		400	908
Other Items	80		100	102
TOTAL ...	2,000	3,000	3,000	2,399

XII.—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACTS.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts. 1936-37.
Receipts under the Indian Motor Vehicles Taxation Act	2,00,000	2,00,000	1,59,100	1,80,841
TOTAL ...	2,00,000	2,00,000	1,59,100	1,80,841
Deduct—REFUNDS ...	...	...	—100	—339
TOTAL ...	2,00,000	2,00,000	1,59,000	1,80,502

XIII.—OTHER TAXES AND DUTIES.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts. 1936-37.
A.—Taxes on Luxuries, including Taxes on Entertainments, Amusements, Betting and Gambling	1,11,000	1,10,000	1,05,000	1,06,066
B.—Receipts from Electricity Duties	1,14,000	1,14,000	92,500	1,13,412
C.—Receipts from Tobacco Duties	64,000	64,000	70,750	68,292
For Rounding	+400	...	+500	...
TOTAL ...	2,89,400	2,88,000	2,68,750	2,87,770
Deduct—Refunds ...	—400	—1,000	—750	—9
TOTAL ...	2,89,000	2,87,000	2,68,000	2,87,761

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT. (a) A.—Irrigation Works.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
(1) Productive Works—	XVII-A				
Direct Receipts...		8,61,900	9,47,000	4,98,600	15,47,388
Portion of Land Revenue due to works (X) ...		1,18,63,000	1,19,17,000	1,19,17,000	1,49,07,161
Deduct—Refunds ... ... Voted ...		—2,000	—6,000	— 3,000	— 3,956
Deduct—Refunds ... ... *Charged* ...		...	...	...	...
Gross Receipts ...		1,27,22,900	1,28,58,000	1,24,12,600	1,64,50,593
Deduct—Working expenses	XVII-B	67,80,000	67,87,000	72,60,000	72,00,521
Deduct.—Collection charges in Civil Department—*					
(*a*) in respect of direct receipts		15,800	9,850	9,850	16,088
(*b*) in respect of portion of land revenue due to works.		4,28,000	4,67,000	4,67,000	5,13,944
Net Receipts ...		54,99,100	55,94,150	46,75,750	87,20,040
(2) Unproductive Works—					
Direct Receipts...		7,100	7,000	7,400	9,781
Portion of Land Revenue due to Works (X) ...		1,03,000	92,000	92,000	1,24,304
Deduct—Refunds ... ... Voted ...		...	...	...	—409
Deduct—Refunds ... ... *Charged* ...		...	...	...	...
Gross Receipts ...		1,10,100	99,000	99,400	1,33,676
Deduct—Working expenses	XVII-B	1,92,000	1,76,000	2,07,000	2,08,976
Deduct.—Collection charges in Civil Department—					
(*a*) in respect of direct receipts		200	150	150	227
(*b*) in respect of portion of land revenue due to works.		5,000	8,000	8,000	7,097
Net Receipts ...		—87,100	—85,150	— 1,15,750	—82,624
Grand Total—Net Receipts ...		54,12,000	55,09,000	45,60,000	86,37,416

DETAILED ACCOUNT No. XVII-A.
Productive Works.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Direct Receipts	Barrage ...	6,60,900	7,50,000	4,98,600	13,70,862
	Non-Barrage ...	2,01,000	1,97,000		1,76,526
Portion of Land Revenue due to works	Barrage ...	99,20,000	1,02,54,000	1,19,17,000	1,23,55,563
	Non-Barrage ...	19,43,000	16,63,000		25,51,598
Deduct—Refunds ... Voted ...	Barrage ...	—1,900	—6,000	—3,000	—2,973
	Non-Barrage ...	—100	...		—983
Deduct—Refunds ... *Charged* ...	Barrage ...	...	...	...	...
	Non-Barrage ...	...	...	...	...
Gross Receipts ...	Barrage ...	1,05,79,000	1,09,98,000	1,24,12,600	1,37,23,452
	Non-Barrage ...	21,43,900	18,60,000		27,27,141
Deduct—Working expenses...	Barrage ...	52,69,000	54,15,800	72,60,000	56,92,778
	Non-Barrage ...	15,11,000	13,71,200		15,07,743
Deduct—Collection charges in Civil Department* ...	Barrage ...	3,87,000	3,18,200	4,76,850	3,75,017
	Non-Barrage ...	56,800	1,58,650		1,55,015
Net Receipts ...	Barrage ...	49,23,000	52,64,000	46,75,750	76,55,657
	Non-Barrage ..	5,76,100	3,30,150		10,64,383

(X) See page 25.

(*a*) Details are available in the Public Works Issues

*	Budget Estimate, 1938-39. Direct Receipts.	Budget Estimate, 1938-39. Portion of land revenue due to works.	Revised Estimate, 1937-38. Direct Receipts.	Revised Estimate, 1937-38. Portion of land revenue due to works.
	Rs.	Rs.	Rs.	Rs
Barrrage ...	9,000	3,78,000	6,200	3,12,000
Non-Barrage ...	6,800	50,000	3,650	1,55,000

DETAILED ACCOUNT No. XVII-B. **Working Expenses.**	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
VOTED.				
Charges in India ... Productive { Barrage ...	49,47,400	50,77,300	68,10,400	67,63,961
Non-Barrage ...	14,09,700	12,76,400		
Unproductive	1,79,000	1,64,000	1,93,800	1,94,537
Charges in England ... Productive { Barrage ...	1,600	200	1,000	...
Non-Barrage ...	600	100		
Unproductive	100	...		
Rounding ...Non-Barrage ...	â400	...		
TOTAL ... Voted ... { Barrage ...	49,49,000	50,77,500	70,05,200	69,58,498
Non-Barrage ...	15,89,000	14,40,500		
CHARGED.				
Charges in India ... Productive { Barrage ...	*2,66,400*	*2,95,400*	*3,91,600*	*4,36,560*
Non-Barrage ...	*83,900*	*82,800*		
Unproductive	*10,700*	*10,400*	*11,600*	*14,439*
Charges in England ... Productive { Barrage ...	*53,600*	*43,100*	*57,000*	...
Non-Barrage ...	*16,800*	*12,000*		
Unproductive	*2,200*	*1,600*	*1,600*	...
Loss or gain by exchange ... ... { Barrage ...	...	*â230*	...	...
Non-Barrage ...	...	*â70*	...	...
Rounding ... { Barrage ...	...	*+30*	...	...
Non-Barrage ...	*+400*	*â30*	...	...
TOTAL .. *Charged*... { Barrage ...	*3,20,000*	*3,38,300*	*4,61,800*	*4,50,999*
Non-Barrage ...	*1,14,000*	*1,06,700*		
GRAND TOTAL ...	69,72,000	69,63,000	74,67,000	74,09,497
XVIII.âIRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT. (*a*)				
A.âIrrigation Works for which neither Capital nor Revenue Accounts are keptâ				
Direct Receipts	7,000	10,000	15,000	7,572
Portion of Land Revenue due to Works (X)	3,31,000	3,28,000	3,28,000	3,50,304
*Deduct*âRefunds ... ... { Voted ...	...	...	...	â4
Charged .	...	...	...	...
TOTAL ...	3,38,000	3,38,000	3,43,000	3,57,872

(*a*) Details ere available in the Public Works Issues.

(X) See page 25.

XX.—INTEREST.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate 1937-38.	Budget Estimate 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Interest on loans and advances by the Provincial Government	XX-A	3,35,000	4,71,000	3,56,000	3,68,479
Interest realised on investments of Provincial Balances	...	50,000	99,000	...	...
Interest on arrears of revenue		5,000	7,000	5,000	7,006
Miscellaneous		...	...	1,000	...
TOTAL ...	...	3,90,000	5,77,000	3,62,000	3,75,485
Deduct—Refunds ...		—3,000	—5,000	— 2,000	—5,360
TOTAL ...		3,87,000	5,72,000	3,60,000	3,70,125

DETAILED ACCOUNT No. XX-A.

INTEREST.

Interest on Loans and Advances by the Provincial Governments.

SUMMARY.

	Budget Estimate, 1938-39.	Revised Estimate 1937-38.	Budget Estimate 1937-38.	Accounts, 1936-37.
Interest on loans to municipal and other public corporations	6,900	8,500	7,000	5,429
" " to cultivators	2,78,000	4,00,000	2,88,000	3,01,161
" " to co-operative credit societies under the Co-operative Societies Act	...	500	500	
Interest on loans to co-operative credit societies under Land Improvement Loans Act	1,000	1,000	900	
Interest on miscellaneous loans and advances	48,100	60,000	58,100	61,889
Interest on Advances to Government Servants—				
House building advances	400	200	300	...
Advances for purchase of motor cars, etc.	400	600	1,000	...
Advances for purchase of other conveyances	200	200	200	...
TOTAL ...	3,35,000	4,71,000	3,56,000	3,68,479

XXI.—ADMINISTRATION OF JUSTICE.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accouuts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY ...		5,000	5,000	5,000	3,829
COURT-FEES REALISED IN CASH	XXI-A	2,000	3,000	3,000	2,618
GENERAL FEES, FINES AND FORFEITURES	XXI-B	1,80,000	1,71,000	1,71,000	1,98,423
PLEADERSHIP EXAMINATION FEES		1,000	2,000	2,000	523
MISCELLANEOUS FEES AND FINES	XXI-C	20,000	24,000	24,000	10,242
MISCELLANEOUS		10,000	8,000	15,000	7,625
RECOVERIES OF OVERPAYMENTS		1,000	4,000	1,000	497
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		1,000	1,000	1,000	46
TOTAL ...		2,20,000	2,18,000	2,22,000	2,23,803
Deduct—REFUNDS ...		—16,000	—23,000	— 23,000	—11,734
TOTAL ...		2,04,000	1,95,000	1,99,000	2,12,069

DETAILED ACCOUNT No. XXI-A.
ADMINISTRATION OF JUSTICE.
Court-fees realised in Cash.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Recoveries in Pauper Suits	1,000	1,000	1,000	2,557
Other Items	1,000	2,000	2,000	61
TOTAL ...	2,000	3,000	3,000	2,618

DETAILED ACCOUNT No. XXI-B.
ADMINISTRATION OF JUSTICE.
General Fees, etc.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Fees of the Judicial Commissioner's Court	9,000	6,000	6,000	5,208
Fees of t he District and Subordinate Courts				6,401
Fines by Civil and Sessions Courts	9,000	19,000	19,000	5,381
Magisterial Fines	1,38,000	1,22,000	1,22,000	1,54,705
Fines realised through the societies for the prevention of cruelty to animals	11,000	10,000	10,000	10,760
Other Items	13,000	14,000	14,000	15,968
TOTAL ...	1,80,000	1,71,000	1,71,000	1,98,423

DETAILED ACCOUNT No. XXI-C.
ADMINISTRATION OF JUSTICE.
Miscellaneous Fees and Fines

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Fees of the Official Assignee	12,000	14,500	14,500	2,327
Cash Receipts of Record-rooms in offices which are charged to Law and Justice	4,000	6,000	6,000	3,972
Other Items	4,000	3,500	3,500	3,943
TOTAL ...	20,000	24,000	24,000	10,242

XXII.—JAILS AND CONVICT SETTLEMENTS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
JAILS	XXII-A	47,000	39,000	40,000	48,007
JAIL MANUFACTURES—					
SALE-PROCEEDS OF JAIL MANUFACTURES		43,000	45,000	45,000	41,776
RECOVERIES OF OVERPAYMENTS		...	...	...	298
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	...	...	195
TOTAL ...		90,000	84,000	85,000	90,276
Deduct—REFUNDS ..	...	...	...	...	...
TOTAL ...	...	90,000	84,000	85,000	90,276

DETAILED ACCOUNT No. XXII-A.
JAILS AND CONVICT SETTLEMENTS.
Jails.

Hire of Convicts	44,000	35,000	35,000	42,244
Recoveries of Transportation and Jail Charges from Indian States—(Provincial and Colonial Governments)	1,500	2,000	2,000	1,642
Miscellaneous	1,100	2,000	3,000	4,029
Receipts of Criminal Tribes Settlement	400	...		92
TOTAL ...	47,000	39,000	40,000	48,007

XXIII.—POLICE.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
CASH RECEIPTS UNDER THE ARMS ACT		14,500	16,000	17,000	14,935
FEES, FINES AND FORFEITURES	XXIIIA-	5,500	4,000	4,000	5,274
MISCELLANEOUS	XXIII-B	8,000	7,000	9,000	8,318
RECOVERIES OF OVERPAYMENTS		2,000	3,000	3,000	2,642
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, AND PERSONS		47,000	41,000	38,500	36,765
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		1,400	3,000	1,600	7,040
CONTRIBUTIONS FOR RAILWAY POLICE		6,800	4,000	3,900	...
TOTAL ...		85,200	78,000	77,000	74,974
Deduct—REFUNDS ...		—200	...	...	—264
TOTAL ...		85,000	78,000	77,000	74,710

DETAILED ACCOUNT No. XXIII-A.

POLICE.

Fees, Fines and Forfeitures.

Cash receipts under the Petroleum Act, XXX of 1934	2,900		2,500	3,692
Miscellaneous	2,600		1,500	1,582
TOTAL ...	5,500	4,000	4,000	5,274

DETAILED ACCOUNT No. XXIII-B.

MISCELLANEOUS.

District Police.

Other items	5,000		5,000	7,191
Miscellaneous	2,000		3,000	...
Ordnance stores returned by the Police Department	1,000		1,000	1,127
TOTAL ...	8,000	7,000	9,000	8,318

XXVI.—EDUCATION.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
A.—University—					
FEES, GOVERNMENT PROFESSIONAL COLLEGES ...		...	...	...	...
B.—Secondary—					
FEES, GOVERNMENT SECONDARY SCHOOLS		85,000	90,000	89,200	86,184
C.—Primary—					
FEES, GOVERNMENT PRIMARY SCHOOLS		...	...	...	...
D.—Special—					
FEES AND OTHER RECEIPTS, GOVERNMENT SPECIAL SCHOOLS.		2,800	4,000	500	424
E.—General—					
CONTRIBUTIONS		...	...	...	...
MISCELLANEOUS	XXVI-A	9,100	9,000	9,300	11,124
RECOVERIES OF OVERPAYMENTS		14,000	21,000	28,000	17,139
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		1,500	1,000	1,000	1,968
TOTAL—General ...		24,600	31,000	38,300	30,231
TOTAL ...		1,12,400	1,25,000	1,28,000	1,16,839
Deduct—REFUNDS ...		—400	—1,000	—1,000	—7
TOTAL ...		1,12,000	1,24,000	1,27,000	1,16,832

DETAILED ACCOUNT No. XXVI-A.

EDUCATION.

General.

Miscellaneous—				
Examination Fees	9,000	8,900	9,200	10,491
Other Items	100	100	100	633
TOTAL ...	9,100	9,000	9,300	11,124

XXVII.—MEDICAL.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOL AND COLLEGE FEES		11,000	11,000	12,000	13,358
HOSPITAL RECEIPTS	XXVII-A	38,000	38,000	35,000	37,884
MENTAL HOSPITAL RECEIPTS	XXVII-B	24,000	26,000	19,000	24,177
SALE OF MEDICINES		...	...	...	...
CONTRIBUTIONS		74,000	74,000	74,000	74,994
INCOME FROM ENDOWMENTS		3,000	3,000	2,000	3,359
MISCELLANEOUS		1,000	1,000	1,000	961
RECOVERIES OF OVERPAYMENTS		1,000	1,000	1,000	2,638
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	...	...	964
TOTAL ...		1,52,000	1,54,000	1,44,000	1,58,335
Deduct—REFUNDS ...		—1,000	—1,000	—1,000	—580
TOTAL ...		1,51,000	1,53,000	1,43,000	1,57,755

DETAILED ACCOUNT No. XXVII-A.
MEDICAL.
Hospital Receipts.

Receipts from paying patients	37,600	37,200	34,600	37,883
Nursing fees	...	...	...	...
Other items	400	800	400	1
TOTAL ...	38,000	38,000	35,000	37,884

DETAILED ACCOUNT No. XXVII-B.
MEDICAL.
Mental Hospital Receipts.

Receipts on account of maintenance of non-pauper patients	13,100	13,500	10,000	12,946
Other items	310	500	500	315
Recoveries for the maintenance of insanes from other provinces and states	10,590	12,000	8,500	10,916
TOTAL ...	24,000	26,000	19,000	24,177

XXVIII.—PUBLIC HEALTH.

SALE-PROCEEDS OF SERA AND VACCINES, ETC.	2,000	2,000	7,000	2,354
CONTRIBUTIONS	44,000	44,000	37,000	30,450
MISCELLANEOUS	7,800	13,000	3,000	10,804
RECOVERIES OF OVERPAYMENTS	...	...	...	1,054
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	...	1,000	...	22,694
FOR ROUNDING ...	+200	...	...	...
TOTAL ...	54,000	60,000	47,000	67,356
Deduct—REFUNDS ...	...	—3,000	...	—4

XXIX.—AGRICULTURE.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Agricultural receipts		2,34,200	1,59,000	1,30,000	98,070
Recoveries of overpayments		...	...	...	97
Deduct—Refunds		—200	...	...	—100
TOTAL ...		2,34,000	1,59,000	1,30,000	98,067
XXX.—VETERINARY.					
Other receipts	XXX-A	8,300	7,800	7,400	612
Recoveries of over payments		...	200	...	5
Deduct—Refunds		...	...	...	...
For rounding		—300	...	-400	...
TOTAL ...		8,000	8,000	7,000	617
DETAILED ACCOUNT No. XXX-A. Other Receipts.					
Grants made by the Imperial Council of Agricultural Research		7,800	...	...	
Other Receipts		500	...	...	
TOTAL ...		8,300	7,800	7,400	612
XXXI.—CO-OPERATION.					
Audit fees		25,000	22,600	24,000	23,332
Miscellaneous receipts	XXXI-A	6,300	11,600	9,000	9,177
Recoveries of over payments		...	200	...	138
Deduct—Refunds		...	...	...	...
For rounding		—300	—400	...	...
TOTAL ...		31,000	34,000	33,000	32,647
DETAILED ACCOUNT No. XXXI-A. Miscellaneous Receipts.					
Transfer from the deposit account of grants from the Central Government for the Scheme for Co-operative Training and Education		6,300	11,600	9,000	9,177
TOTAL ...		6,300	11,600	9,000	9,177

XXXII.—INDUSTRIES.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES ...	XXXII-A	85,400	85,600	93,900	65,934
FISHERIES ...		650	700	550	824
For rounding ...		—50	—300	—450	...
TOTAL ...		86,000	86,000	94,000	66,758

DETAILED ACCOUNT No. XXXII-A.

INDUSTRIES.

Industries.

INSPECTION OF WEIGHTS AND MEASURES ...		50,200	54,000	51,300	65,623
TRANSFER FROM THE DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS—					
SMALL-SCALE WOOLLEN INDUSTRY ...		16,100	17,000	17,000	89
OTHER SCHEMES ...		9,000	3,500	8,000	...
TRANSFER FROM THE DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR DEVELOPMENT OF THE HANDLOOM INDUSTRIES ...		9,500	10,500	17,000	... 222
OTHER RECEIPTS ...		600	600	600	
TOTAL ...		85,400	85,600	93,900	65,934

XXXVI.—MISCELLANEOUS DEPARTMENTS.

LABOUR AND EMIGRATION— ...		...	...	...	...
Emigration fees ...		...	...	...	...
Fees for the registration of Trade Unions ...		...	100	...	...
MISCELLANEOUS—					
EXAMINATION FEES ...		2,700	3,000	2,400	2,761
FEES FOR INSPECTION OF STEAM BOILERS ...		14,000	14,500	14,000	13,412
ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932 ...		800	900	900	...
MISCELLANEOUS ...		500	1,500	...	3,837
For rounding ...		+200	+100	—100	...
TOTAL ...		18,200	20,100	17,200	20,010
Deduct—REFUNDS ...	XXXVI-A	—200	—100	—200	*
TOTAL ...		18,000	20,000	17,000	20,010

DETAILED ACCOUNT No. XXXVI-A.

MISCELLANEOUS DEPARTMENTS.

Deduct—Refunds—

Examination fees for granting certificates of competency to electrical contractors and wiremen ...		—100	...	—100	...
Inspection of steam boilers ...		—100	...	—100	...
TOTAL ...		—200	—100	—200	*

XXXIX.—CIVIL WORKS.

Rents ...		81,400	82,000	87,000	85,259
Ferry Receipts ...		...	...	...	451
Tolls on roads ...		15,000	15,000	11,000	13,800
Recoveries of expenditure ...		3,400	12,000	4,000	14,281
Miscellaneous ...		50,200	46,000	41,000	79,599
Transfer from Central Road Fund ...		10,76,700	5,94,000	6,63,900	1,54,044
For rounding ...		+300	...	+100	...
Total ...		12,27,000	7,49,000	8,07,000	3,47,434
Deduct—Refunds ... { *Charged* ...		...	—5,000	...	...
Deduct—Refunds ... { Voted ...		...	...	—1,000	—10,217

XLIV.—RECEIPTS IN AID OF SUPERANNUATION.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...	XLIV-A	99,000	1,04,000	1,04,000	1,07,421
TOTAL ...		99,000	1,04,000	1,04,000	1,07,421
Deduct—REFUNDS ...		—1,000	—15,000	— 2,000	...
TOTAL ...		98,000	89,000	1,02,000	1,07,421

DETAILED ACCOUNT No. XLIV-A.

RECEIPTS IN AID OF SUPERANNUATION.

Contributions for Pensions and Gratuities.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Officers lent to Foreign Service—				
District Local Fund Officers	52,000	52,000	52,000	47,140
Municipal and other (excluding District Local Fund Officers) ...	1,1000	12,000	12,000	11,909
Other Foreign Service	11,000	15,000	18,000	17,422
Total—Foreign Service ...	74,000	79,000	82,000	76,471
Other Governments and bodies	25,000	25,000	22,000	30,950
TOTAL ...	99,000	1,04,000	1,04,000	1,07,421

XLV.—STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS		...	...	1,000	34
SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS ..		2,000	1,000	2,000	481
OTHER PRESS RECEIPTS		17,000	19,000	22,000	22,291
TOTAL ...		19,000	20,000	25,000	22,806
Deduct—REFUNDS ...		...	...	...	— 26
NET TOTAL ...		19,000	20,000	25,000	22,780

XLVI.—MISCELLANEOUS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
UNCLAIMED DEPOSITS	22,900	24,000	22,200	23,690
SALE OF OLD STORES AND MATERIALS	700	1,000	700	631
FEES FOR GOVERNMENT AUDIT	5,000	8,000	5,600	7,652
OTHER FEES, FINES AND FORFEITURES...	2,700	2,000	1,300	6,850
TRANSFER FROM THE DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS.	40,000	42,000	42,000	...
MISCELLANEOUS	3,800	4,000	4,000	6,923
SALE OF LAND AND HOUSES, ETC.	...	...	...	...
RECOVERIES OF OVERPAYMENTS	6,000	6,000	6,000	1,149
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	2,000	1,000	11,000	728
FOR ROUNDING	− 100	...	+200	...
TOTAL ...	83,000	88,000	93,000	47,623
Deduct—REFUNDS ...	− 6,000	—9,000	− 6,000	− 7,723
TOTAL ...	77,000	79,000	87,000	39,900
XLIX—GRANTS-IN-AID FROM CENTRAL GOVERNMENT.	1,05,00,000	1,10,00,000	1,10,00,000	1,08,00,000
L—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS—				
SPECIAL GRANT FOR BUILDINGS	...	...	15,00,000	...

LI.—EXTRAORDINARY RECEIPTS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Sale of land	LI-A	75,82,000	75,00,000	70,00,000	76,37,990
Sale of other Government Assets		...	...	...	...
Other items		...	...	...	130
	TOTAL ...	75,82,000	75,00,000	70,00,000	76,38,120
	Deduct—Refunds ..	—32,000	—21,000	—21,000	—47,077
	TOTAL ...	75,50,000	74,79,000	69,79,000	75,91,043

DETAILED ACCOUNT No. LI-A.

EXTRAORDINARY RECEIPTS.

Sale of Land.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Barrage lands	75,32,000	75,00,000	70,00,000	76,37,990
Other lands	50,000	...	...	...
TOTAL ...	75,82,000	75,00,000	70,00,000	76,37,990

DEBT HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT.				
A—Debt raised in India—				
III—Loans from the Central Government	...	...	...	...
UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund	9,95,000	9,72,000	9,91,000	50,17,576
Contributory Provident Fund	9,000	9,000	9,000	1,42,605
TOTAL ...	10,04,000	9,81,000	10,00,000	51,60,182
DEPOSITS BEARING INTEREST.				
Famine Relief Fund—				
A—Famine Relief Fund—				
Transfer from the Revenue Account	...	...	...	52,486
Interest receipts	33,000	6,000	...	22,500
Recoveries of famine expenditure	...		...	...
Gain on realisation of securities	...		...	...
B—Investment account—				
Sale of securities	...		...	...
TOTAL ...	33,000	6,000	...	74,986
DEPOSITS NOT BEARING INTEREST.				
Appropriation for Reduction or Avoidance of Debt—				
Other Appropriations	3,38,000	7,48,000	7,69,000	2,98,937
Depreciation Reserve Fund—Government Presses	6,000	4,000	4,000	3,794
Transfers from Famine Relief Fund...	...	...	...	...
Deposits of Local Funds—				
District Funds	45,55,000	43,94,000	41,52,000	9,53,390
Municipal Funds	14,06,000	13,95,000	11,43,000	2,57,668
Other Funds	23,37,000	24,60,000	24,87,000	3,58,107
TOTAL ...	82,98,000	82,49,000	77,82,000	15,69,165

DEBT HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
DEPOSITS NOT BEARING INTEREST—*contd.*				
Departmental and Judicial Deposits—				
Civil Deposits—				
Revenue Deposits	5,00,000	5,20,000	5,31,000	1,95,154
Civil Courts' Deposits	17,12,000	17,01,000	17,74,000	6,02,416
Criminal Courts' Deposits	32,000	27,000	28,000	14,295
Personal Deposits	69,76,000	68,19,000	69,31,000	7,70,508
Forest Deposits	40,000	38,000	47,000	40,270
Public Works Deposits	5,32,000	5,24,000	5,11,000	3,56,660
Trust Interest Funds...	49,000	57,000	68,000	9,266
Deposit account of the receipts under the Public Conveyance Act ...	30,000	30,000	27,000	29,289
Deposits for work done for public bodies or individuals	1,000	1,000	2,000	587
Municipal taxes on Government residential buildings	...	...	...	...
Unclaimed Deposits in the General Provident Fund	2,000	2,000	...	5,683
Unclaimed Deposits in the Contributory Provident Fund ...	...	...	...	...
Deposits of fees received by Government servants for work done for private bodies.	3,000	3,000	3,000	1,866
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932.	...	...	...	18,020
TOTAL ...	98,77,000	97,22,000	99,22,000	20,44,014
Other Accounts—				
Subventions from Central Road Fund	5,15,000	...	...	4,94,250
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas—				
Grant for the economic development and improvement of rural areas.	62,000	...	19,000	...
Grant for the scheme for co-operative training and education ...	6,000	...	3,000	...
Grant for small-scale woollen industry	16,000	10,000	10,000	10,000
Total ...	84,000	10,000	32,000	10,000
Deposit account of grants made by the Imperial Council of Agricultural Research—				
(i) Economic enquiry into the cost of production in the principal cotton and sugarcane tracts in India.	...	...	...	2,300
(ii) Scheme for improvement of marketing in India ...	20,000	16,000	19,000	9,000
(iii) Scheme for the appointment of Disease Investigation Officer ...	8,000	7,000	7,000	...
Total ...	28,000	23,000	26,000	11,300
Deposit account of grants from the Central Government for the Development of Handloom Industries.	8,000	12,000	12,000	8,578
Central Cotton Committee Research Fund	63,000	65,000	70,000	2,284
Fund for Sind Buildings	...	16,21,000	...	...
TOTAL—Other Accounts ...	6,98,000	17,31,000	1,40,000	5,26,412

DEBT HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
ADVANCES NOT BEARING INTEREST.				
Advances repayable—				
Civil Advances—				
Advances for the purchase of passages	...	...	1,000	...
Objection book advances	1,20,000	1,23,000	61,000	...
Medical suppies for Military Department	2,000	...	...	...
Advances for repayment of refunds of revenue and deposits ...	1,000	1,000	...	...
Public Works advances	11,000	12,000	14,000	...
Other Advances	...	3,000	...	...
Special Advances	...	...	...	...
Forest Advances	1,21,000	1,15,000	1,14,000	...
TOTAL ...	2,55,000	2,54,000	1,90,000	...
Permanent Advances	2,000	2,000	1,000	...
Account with the Government of Burma	...	...	...	...
Account with the Reserve Bank	3,000	3,000	...	...
Total—Advances ...	2,60,000	2,59,000	1,91,000	...
SUSPENSE.				
Suspense Accounts—				
Suspense Account	10,000	16,000	10,000	−4,73,173
Central Accounts Office—Reserve Bank Suspense	19,00,000	19,00,000	...	...
Cash Balance Investment Account	2,95,60,000	5,74,01,000	...	...
Recoveries of Service Payment	1,00,000	1,00,000	...	...
Total ...	3,15,70,000	5,94,17,000	10,000	−4,73,173
Cheques and Bills	3,11,000	3,15,000	3,09,000	...
Departmental and Similar Accounts—				
Civil Departmental Balances (Civil and P. W.)	19,000	14,000	22,000	24
Exchange on Remittance Account	...	1,000	...	...
Total—Suspense ...	3,19,00,000	5,97,47,000	3,41,000	−4,73,149

DEBT HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Municipalities	1,000	1,000	1,000	2,400
Loans to District and other Local Fund Committees	1,000	1,000	1,000	656
Loans to Land-holders and other Notabilities	...	...	...	...
Advances to Cultivators	5,25,000	5,66,000	5,53,000	4,30,875
Advances under special laws	...	...	...	...
Miscellaneous Loans and Advances	80,000	1,25,000	92,000	1,07,567
TOTAL ...	6,07,000	6,93,000	6,47,000	5,41,498
Loans to Government Servants—				
House-building Advances	10,000	11,000	7,000	...
Advances for the purchase of motor cars	15,000	10,000	20,000	...
Advances for the purchase of other conveyances	6,000	6,000	6,000	...
Passage Advances	...	...	...	...
Other Advances	...	...	...	...
TOTAL ...	13,000	27,000	33,000	...
Total—Loans and Advances by Provincial Government ...	6,38,000	7,20,000	6,80,000	5,41,498
REMITTANCES.				
Other Local Remittances—				
Cash Remittances between treasuries	3,44,42,000	3,44,42,000	...	...
Forest Remittances	8,06,000	8,06,000	...	...
Public Works Remittances—				
Remittances into Treasuries	8,98,000	8,98,000	...	...
Public Works Cheques	61,00,000	61,00,000	...	...
Other Remittances	7,75,000	7,75,000	...	...
Transfers between Public Works Officers	3,50,000	3,50,000	...	...
Miscellaneous Remittances	6,20,000	6,20,000	...	...
TOTAL ...	4,39,91,000	4,39,91,000	...	...
Remittances by Bills—				
Remittance Transfer Receipts—Local	77,33,000	77,33,000	..	...
Adjusting account between Central and Provincial Governments ...	1,93,81,000	1,93,81,000	...	...
Inter-provincial Suspense Accounts	36,000	36,000	...	...
TOTAL—Remittances ...	7,11,41,000	7,11,41,000	...	...

CIVIL BUDGET ESTIMATE OF PROVINCIAL EXPENDITURE.

FOR THE YEAR

1938-39.

7.—LAND REVENUE.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
A.—CHARGES OF ADMINISTRATION.	Voted ...	4,57,600	4,75,000	4,66,900	5,51,830
B.—SURVEY, SETTLEMENT AND RECORD OPERATIONS ...	Voted ...	23,000	27,000	27,000	25,150
C.—LAND RECORDS ...	Voted ...	12,63,300	12,51,000	12,50,700	12,38,444
D.—CHARGES ON ACCOUNT OF ENCUMBERED ESTATES ...	*Charged* ...	...	...	...	...
	Voted ...	1,500	2,000	1,500	—1,930
E.—ASSIGNMENTS AND COMPENSATIONS	*Charged* ...	*10,800*	*11,000*	*11,000*	*10,791*
	Voted ...	...	...	...	...
F.—CHARGES IN ENGLAND ...	Voted ...	...	...	...	...
G.—LOSS OR GAIN BY EXCHANGE	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
For rounding ...	*Charged* ...	*+200*	...	...	...
	Voted ...	—400	...	—100	...
TOTAL ...		17,56,000	17,66,000	17,57,000	18,24,285
	Charged ...	*11,000*	*11,000*	*11,000*	*10,791*
	Voted ...	17,45,000	17,55,000	17,46,000	18,13,494

7.—LAND REVENUE. A.—Charges of Administration.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1.—GENERAL ESTABLISHMENTS.—						
A-1.—(1) Pay of Officers— ... ... Voted ...			...	4,000	...	3,192
A-1.—(2) Pay of Establishment—						
Clerks (30—50)		7	...		4,180	
Servants (15)		9	...		1,620	
For Land Acquisition Work under Consulting Surveyor to Government			2,350		2,400	
Total—Voted ...			2'350	8,200	8,200	7,942
A-1—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) ... ... Voted ..			36		40	
Travelling allowance (ordinary) ... Voted ...			50		60	
House-rent and other allowances ... Voted ...			64		100	
Total—Voted ...			150	2,300	200	1,950

7.—LAND REVENUE. A.—Charges of Administration—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A-1.—GENERAL ESTABLISHMENTS—*contd.*						
A-1.—(4) Contingencies—						
Contract contingencies			47,794		48,180	
Pay of menials			27,727		29,200	
Service postage and telegrams			......		...	
Rents, rates and taxes			6,524		7,030	
Non-contract contingencies			4,655		4,590	
Construction and repairs of chavdis			18,000		18,000	
Acquisition and improvement of land for village sites ...			5,000		4,900	
Other supplies and services			...		...	
Total—Voted ...			1,09,700	1,13,900	1,11,900	1,93,321
A-1.—(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "25,—General Administration" on account of the establishment charges of Collectors, &c. (*vide* page 90)			+3,43,000		+3,43,000	+3,43,000
Add—Amount transferred from "39—Public Health" on account of the Karachi Town Planning Scheme No. II (Garden Quarter) (*vide* page 152)			...		...	...
Add—Amount transferred from "39—Public Health" on account of work done by the establishment of the Consulting Surveyor to Government in connection with revision of rates of non-agricultural assessment and defence of land acquisition appeals and valuation of Government properties (*vide* page 150)			+2,400		+3,600	+2,425
Total—Voted ...			+3,45,400	+3,46,600	+3,46,600	+3,45,425
TOTAL—Voted ...			4,57,600	4,75,000	4,66,900	5,51,830
7.—LAND REVENUE. **B.—Survey, Settlement and Record Operations.**						
B-1.—Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount payable to Bombay Government on account of the work done at the Photozinco Press, Poona ... ... Voted ...			23,000	27,000	27,000	25,150
Total Survey, Settlement and Record Operations ... ... Voted ...			23,000	27,000	27,000	25,150

7.—LAND REVENUE. C.—Land Records.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
C-1.—SUPERINTENDENCE ... ... Voted ...			79,700	71,000	70,900	63,160
C-2.—CITY LAND RECORDS ... ... Voted ...			38,000	30,000	29,800	26,695
C-3.—DISTRICT CHARGES ... ... Voted ...			11,42,600	11,47,000	11,47,000	11,44,945
C-4.—COST OF BOUNDARY MARKS RECOVERABLE FROM LAND HOLDERS ... Voted ...			3,000	3,000	3,000	3,644
Total—Voted ...			12,63,300	12,51,000	12,50,700	12,38,444
DETAILS.						
C-1.—SUPERINTENDENCE.						
C-1.—(1) Pay of Officers—						
Superintendents (300—650 + 100 S.P.)	1	1	9,000		9,000	
Leave salary			..		...	
Total—Voted ...			9,000	9,000	9,000	9,650
C-1.—(2) Pay of Establishment—						
Clerks, etc. (36—150)	45	45	41,400		41,500	
Servants (16—20	12	12	2,500		2,460	
Temporary establishment			15,800		6,840	
Probable savings			...		...	
Total—Voted ...			59,700	50,800	50,800	44,974
C-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,740		1,740	
Travelling allowance (ordinary)			1,300		1,325	
House-rent and other allowances			360		335	
Total—Voted ..			3,400	3,400	3,400	3,572

7.—LAND REVENUE. C.—Land Records—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
C-1.—SUPERINTENDENCE—*contd.*						
C-1.—(4) Contingencies—						
Contract contingencies			935		935	
ay of menials			940		940	
Non-contract contingencies			5,725		5,825	
Total ... Voted ...			7,600	7,800	7,700	7,202
Deduct—Portion of pay and allowances of Superintendent, Land Records in Sind, debitable to "68—Construction of Irrigation Works" ... Voted ...			...		...	— 2,238
Total .. Voted ...			79,700	71,000	70,900	63,160
C-2.—CITY LAND RECORDS.						
C-2.—(2) Pay of Establishment—						
Surveyors (30—175)	15	15	17,915		17,850	
Servants (16—20)	13	13	2,805		2,850	
Temporary establishment			9,180		3,100	
Leave salary			300		200	
Total ... Voted ...			30,200	24,200	24,000	21,363
C-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
(For City Survey work)			2,220		2,080	
Travelling allowance (ordinary)			685		600	
House-rent and other allowances			1,895		1,320	
Total ... Voted ...			4,800	4,000	4,000	3,599
C-2.—(4) Contingencies—						
Pay of menials			110		84	
Non-contract contingencies			2,890		1,716	
Total ... Voted ...			3,000	1,800	1,800	1,733
TOTAL ... Voted ..			38,000	30,000	29,800	26,695

7.—LAND REVENUE. C.—Land Records—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
C-3.—DISTRICT CHARGES.						
C-3.—(1) Pay of Officers—						
Head Master, Tapedar's Training School, Hyderabad (Sind) (200—260)	1	1	2,600	..	2,500	
Total—Voted ...			2,600	2,500	2,500	2,400
C-3.—(2) Pay of Establishment—						
Assistant Inspectors, Clerks, Tapedars and Circle Inspectors—						
Kanungo establishment (35—95)	1,080	1,080	6,42,488		6,42,111	
Other establishment (100—125)	3	3	3,775		3,688	
Servants and Kotars—						
Kanungo establishment (15)	1,007	1,007	1,78,223		1,80,383	
Other establishment (16—18)	4	4	720		792	
Temporary establishment—						
Kanungo establishment			1,232		1,832	
Other establishment			...		8,200	
Probable savings—						
Kanungo establishment			—35,738		—43,206	
Total—Voted ...			7,90,700	7,93,800	7,93,800	7,82,159
C-3.—(3) Akarband Work ... Voted ...			...	...	...	...
C-3.—(4) Record of Rights ... ... Voted ...			...	...	...	413
C-3.—(5) Settlement Work ... ... Voted ...			...	3,200	3,200	13,095
Carried over ...			7,93,300	7,99,500	7,99,500	7,98,067

7.—LAND REVENUE. C.—Land Records—*concld.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
C-3.—DISTRICT CHARGES—*contd.*						
Brought forward ...			7,93,300	7,99,500	7,99,500	7,98,067
C-3.—(6) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
Kanungo establishment			3,13,790		3,13,780	
Other establishments			...		...	
Travelling allowance (ordinary)—						
Kanungo establishment			7,000		6,720	
Other establishments			100		100	
House-rent and other allowances—						
Kanungo establishment			400		400	
Other establishments			510		600	
Total—Voted ...			3,21,800	3,21,600	3,21,600	3,17,377
C-3.—(7) Stipends ... ... Voted ...			1,200	1,800	1,800	1,722
C-3.—(8) Contingencies—						
Rents, rates and taxes—						
Kanungo establishment			11,000		8,100	
Other establishments			70		75	
Non-contract contingencies—						
Kanungo establishment			12,980		13,000	
Other establishments			380		1,055	
Pay of menials—						
Other establishments			1,870		1,870	
Total—Voted ...			26,300	24,100	24,100	27,779
Deduct—Recovery of establishment charges ... Voted ...			...	...	...	...
TOTAL—District charges—Voted ...			11,42,600	11,47,000	11,47,000	11,44,945

7.—LAND REVENUE. D.—Charges on account of Encumbered Estates.		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
D.—(1) Pay of Officers—							
Manager (grade pay *plus* Spl. Pay 200) ...	*Charged* ...	*1*	...	*10,400*		*10,000*	
	Voted ...	...	1	...		1,000	
Assistant and Deputy Managers (200—260 *plus* special pay Rs. 50 each).		4	4	13,700		15,400	
Total ...	*Charged* ...			*10,400*	*9,400*	*10,000*	...
	Voted ...			13,700	14,200	16,400	27,481
D.—(2) Pay of Establishment—							
Clerks and Surveyors (25 to 150)		36	30	27,808		24,901	
Servants and Bookbinders (17 to 21)		12	12	2,508		2,508	
Temporary establishment			...	16,884		19,891	
Leave salary				1,500		1,500	
Total—Voted ..				48,700	46,800	48,800	45,641
D.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed) ...	*Charged* ...			*2,500*		*2,300*	
	Voted ...			6,930		6,400	
Travelling allowance (ordinary) ..	*Charged* ...			*200*		*300*	
	Voted ...			4,700		4,400	
House-rent and other allowances ...	Voted ...			670		600	
Total ..	*Charged* ...			*2,700*	*2,600*	*2,600*	...
	Voted ...			12,300	12,000	11,400	14,156
D.—(4) Contingencies—							
Contract contingencies				5,000		5,000	
Service postage and telegrams				4,700		4,700	
Rents, rates and taxes				2,700		2,680	
Non-contract contingencies				1,000		1,020	
Pay of menials				1,400		1,400	
Total—Voted ...				14,800	13,700	14,800	11,219
Leave and Pension Contribution on account of I. C. S. Officers, payable to the Bombay Government	*Charged* ...			*3,400*	*3,000*	...	...
TOTAL ...	*Charged* ...			*16,500*	*15,000*	*12,600*	...
	Voted ...			89,500	86,700	91,400	98,497
D.—(5) Establishment charges recoverable from other Governments, Departments, etc.							
Deduct—Contributions from Encumbered Estates in Sind.	*Charged* ...			*— 16,500*	*— 15,000*	*— 12,600*	...
	Voted ...			— 88,000	— 84,700	— 89,900	— 1,00,427
TOTAL ...	*Charged* ...			...	...	...	...
	Voted ...			1,500	2,000	1,500	— 1,930

7.—LAND REVENUE. E.—Assignments and Compensations.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
E-1.—Inamdars and other Grantees ... *Charged* ..			*6,900*	*6,900*	*6,900*	*6,905*
E-2.—Pensions in lieu of Resumed Lands ... ... *Charged* ...			*300*	*400*	*400*	
E-3.—Other Land Revenue Compensations ... ... *Charged* ...			*3,600*	*3,700*	*3,700*	*3,635*
Total ... *Charged* ...			*10,800*	*11,000*	*11,000*	*10,791*
DETAILS.						
E-1.—Inamdars and other Grantees—						
E-1.—(1) Inamdars			*900*		*900*	*905*
E-1.—(2) District and Village Officers ..			*6,000*		*6 000*	*6,000*
Total ... *Charged* ...			*6,900*	*6,900*	*6,900*	*6,905*
E-2.—Pensions in lieu of resumed lands—						
Devasthans (Allowances to temples and mosques) ...			...		...	...
Annual payments			*300*		*400*	*251*
Total ... *Charged* ...			*300*	*400*	*400*	*251*

8.—PROVINCIAL EXCISE.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
A.—District Executive Establishment ...	*Charged* ...	8-A	*10,600*	*15,000*	...	...
	Voted ...		1,81,400	1,85,000	1,98,000	1,97,137
B.—Distilleries	Voted ...		...	...	...	...
C.—Cost of Opium supplied to Provincial Excise Department	Voted ...		1,07,000	1,05,000	1,05,000	1,02,214
D.—Compensations	Voted ...	8-B	25,000	25,000	24,900	24,920
E.—Charges in England	Voted ...	8-C	...	7,000	8,600	4,704
F.—Loss or gain by exhange ...	Voted ...		...	—37	...	—23
Leave and pension contribution on account of I. C. S. Officers payable to Bombay Government	*Charged* ...		*3,800*	*3,000*	...	...
For rounding	Voted ...		+ 600	+ 37	...	...
	Charged ...		*—400*	...	*+ 500*	...
	Total ...		3,28,000	3,40,000	3,37,000	3,28,952
TOTAL ...	*Charged* ...		*14,000*	*18,000*	...	...
	Voted ...		3,14,000	3,22,000	3,37,000	3,28,952

DETAILED ACCOUNT No. 8-A. PROVINCIAL EXCISE. A.—District Executive Establishment.		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
A.—(1) COMBINED SALT AND EXCISE DEPARTMENT IN SIND ...	Charged ...			*10,600*	*15,000*	...	...
	VOTED ...			1,81,490	1,85,000	1,98,000	1,97,137
A.—(2) ESTABLISHMENT IN CONNECTION WITH MATCHES AND SUGAR EXCISE DUTY	VOTED ...			...	...	...	...
Total ...	Charged ...			*10,600*	*15,000*	...	...
	Voted ...			1,81,400	1,85,000	1,98,000	1,97,137
A-1—COMBINED SALT AND EXCISE DEPARTMENT IN SIND.							
A-1—(1) Pay of Officers—							
Superintendent (grade pay *plus* special pay 200).	Charged ...	*1*		*11,000*		...	...
Deputy Superintendents (300—500) ...	Voted ...	2	3	11,200		23,600	..
Total ...	Charged ...			*11,000*	*11,000*	...	...
	Voted ...			11,200	11,000	23,600	23,435
A-1—(2) Pay of Establishment—							
Inspectors and Assistant Inspectors (*85—300*)	...	41	41	71,000		71,197	...
Clerks (*25—200*)	...	35	35	34,900		33,830	...
Servants (*18—45*)	...	212	212	55,350		55,186	...
Temporary establishment	...			240		240	...
Probable savings	...			—7,590		—7,053	...
Total—Voted	...			1,53,900	1,58,000	1,53,400	1,60,770
A-1—(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed) ...	Charged ...			*2,590*		...	...
	Voted ...			25,100		26,960	...
Travelling allowance (ordinary) ...	Voted ...			20,000		20,000	...
House-rent and other allowances ...	Charged ...			*1,410*		...	...
	Voted ...			5,900		6,340	...
Rewards to Government Servants ...	Voted ...			3,200		3,200	...
Total ...	Charged ...			*4,000*	*4,200*	...	...
	Voted ...			54,200	54,000	56,500	54,763

DETAILED ACCOUNT No. 8-A. PROVINCIAL EXCISE. A.—Ditrict Executive Establishment.—*contd.*	Strength. 1938-39	Strength. 1937-38	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A-1.—(4) Contingencies—						
Contract contingencies			6,230		8,230	
Rewards to private persons			3,850		3,800	
Rents, rates and taxes			2,820		3,060	
Service postage and telegrams			4,200		4,200	
Other non-contract contingencies			2,450		400	
Pay of menials			3,050		3,110	
Total—Voted ...			22,600	23,000	22,800	21,677
A-1.—(5) Establishment charges payable to, or recoverable from, other Governments Departments, etc.—						
Deduct—¼th share transferable to "5—Salt" *Charged* ...			—3,700	...	...	...
Voted ...			—60,500	—61,000	—61,000	—65,157
Contribution recoverable from the Central Government on account of supervision charges of the Superintendent of Salt and Excise in Sind for the Matches and Sugar Excise Duty ... ... *Charged* ...			—700	—200	—200	...
Add—¼th share payable to the Central Government on account of the pay and allowances of the Superintendent of Salt Revenue, Maurypur ... ... Voted ...			...	...	+ 2,900	+ 1,649
Total ... *Charged* ...			—4,400		...	...
Voted ...			—60,500		—58,300	—63,508
Total, Combined Salt and Excise Department in Sind *Charged* ...			*10,600*	*15,000*	...	...
Voted ...			1,81,400	1,85,000	1,98,000	1,97,137
A-2—ESTABLISHMENT IN CONNECTION WITH THE MATCHES AND SUGAR EXCISE DUTY.						
A-2.—(1) Pay of Establishment—						
Assistant Inspector (75—90)	1	1	1,048		900	
Servants(16—22)	5	5	1,032		1,032	
Leave salary			90		68	
Total ...			2,170	2,100	2,000	760
A-2.—(2) Allowances, Honoraria, etc.			300	300	600	130
A-2.—(3) Contingencies			430	400	400	138
A-2.—(4) *Deduct*—**Establishment charges recovered from other Governments Departments, etc.—Central Government**			—2,900	—2,800	—3,000	—1,028
Total—Voted ...			...	...	...	...

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. D.—Compensations.						
1. Contributions to Local Boards in lieu of one anna cess on excise revenue			25,000		24,900	
Total—Voted ...			25,000	25,000	24,900	24,920

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. E.—Charges in England.						
HIGH COMMISSIONER FOR INDIA.						
Leave and deputation, salaries, etc.			...		5,700	
Sterling overseas pay			...		2,900	
Total—Voted ...			...	7,000	8,600	4,704

9.—STAMPS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
A.—NON-JUDICIAL.					
A.—Superintendence	9-A	7,000	7,100	7,100	6,210
B.—Charges for the Sale of Stamps	9-B	15,200	15,300	15,300	15,008
C.—Cost of Stamps supplied from Central Stamp Stores		4,000	5,500	4,000	3,849
Total—Voted ...		26,200	27,900	26,400	25,067
B.—JUDICIAL.					
A.—Superintendence	9-A	7,000	7,100	7,100	7,034
B.—Charges for the Sale of Stamps	9-C	6,800	7,000	7,000	6,778
C.—Cost of Stamps supplied from Central Stamp Stores		1,600	1,600	1,600	1,453
Total—Voted ...		15,400	15,700	15,700	15,265
For rounding		+400	+400	−100	...
GRAND TOTAL—Voted ...		42,000	44,000	42,000	40,332

DETAILED ACCOUNT No. 9-A. STAMPS. A.—Superintendence.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A-1.—(1) Pay of Officers—						
Special pay to the Deputy Collector (Karachi) ...	1	1	1,200		1,200	
Total—Voted ...			1,200	1,200	1,200	1,200
A-1.—(2) Pay of Establishment—						
Superior Establishment (30—200)	4	4	5,000		5,140	
Inferior Establishment (17)	8	8	1,650		1,660	
Leave salary			200		200	
Total—Voted ...			6,850	7,000	7,000	6,782
A-1.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			850		900	
Total—Voted ...			850	900	900	729
A-1.—(4) Contingencies—						
Contract contingencies			950		680	
Non-contract contingencies			1,400		1,700	
Pay of menials			350		320	
Total—Voted ...			2,700	2,700	2,700	2,144
(A-1.—5) Establishment charges recoverable from, or payable to other Governments and Departments—						
Add—Fixed amount transferred from "25—General Administration—Charges of District Administration" (page 90) on account of establishment charges of Collectors			+2,400		+2,400	
Total—Voted ...			+2,400	+2,400	+2,400	+2,387
TOTAL—Voted ...			(a) 14,000	(a) 14,200	(a) 14,200	13,244

(a) The provision under "Superintendence" is equally divided in round hundreds between "Non-Judicial" and "Judicial".

DETAILED ACCOUNT No. 9-B. STAMPS. B.—Charges for the sale of Stamps. (Non-Judicial.)	Strength. 1938-39	Strength. 1937-38	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
B-1.—(1) Pay of Establishment—						
Vendors (30—100)	2	2	2,100		2,196	
Servants (17)	1	1	200		204	
Total—Voted ...			2,300	2,400	2,400	2,338
B-1.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances ... Voted ...			290	300	300	302
B-1.—(3) Contingencies—						
Discount ... ... Voted ...			12,610	12,600	12,600	12,368
TOTAL—Voted ...			15,200	15,300	15,300	15,008

DETAILED ACCOUNT No. 9-C. STAMPS. B.—Charges for the sale of Stamps. (Judicial.)	Strength. 1938-39	Strength. 1937-38	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
B-1.—(1) Pay of Establishment—						
Vendors (30—80)	3	3	2,367		2,317	
Servants (14—17)	2	2	383		383	
Total—Voted ...			2,750	2,700	2,700	2,725
B-1.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances ... Voted ...			350	400	400	389
B-1.—(3) Contingencies—						
Discount and Commission ... ... Voted ...			3,700	3,900	3,900	3,664
TOTAL—Voted ...			6,800	7,000	7,000	6,778

10.—FOREST.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
A.—General Direction ...	... *Charged* ...	10-A	...	...	...	...
	Voted ...		...	...	...	...
B.—Conservancy and Works	... Voted ...	10-B	30,800	20,000	26,900	23,070
C.—Establishment ...	... *Charged* ...	10-C	*55,700*	*50,800*	*44,700*	*56,793*
	Voted ...		2,75,400	2,74,200	2,71,000	2,75,996
D.—Interest on capital	... *Charged* ...		*700*	*700*	...	*3,660*
E.—Charges in England ...	... *Charged* ...	10-D	*5,700*	*5,100*	*17,500*	*6,917*
	Voted ...		...	...	...	...
F.—Loss or Gain by Exchange	... *Charged* ...		...	*—27*	...	*—38*
	Voted ...		...	...	...	...
For rounding	... *Charged* ...		*—100*	*+427*	*—200*	...
	Voted ...		—200	—200	+ 100	...
	TOTAL ...		3,68,000	3,51,000	3,60,000	3,66,398
	Charged ...		*62,000*	*57,000*	*62,000*	*67,332*
	Voted ...		3,06,000	2,94,000	2,98,000	2,99,066

DETAILED ACCOUNT No. 10-B. FOREST. B.—Conservancy and Works.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
B.—(1) Timber and other produce removed from the Forests by Government Agency—				
(a) Timber	1,280		1,280	
(b) Firewood and Charcoal	2,000		2,000	
(c) Grass and other produce	20		20	
Tota ...	3,300	3,000	3,300	3,296
B.—(2) Timber and other produce removed from the Forests by Consumers or Purchasers	1,050	500	500	570
B.—(3) Maintenance, Repairs and Renewals—				
(a) Feed and upkeep of cattle	70		70	
(b) Renewals or replacement of stores, tools and plant ...	1,200		1,400	
(c) Maintenance of, and repairs to Railways, Roads, Bridges non-residential buildings and other works	7,830		7,330	
(d) Upkeep of residential buildings constructed and maintained by the Forest Department	1,400		1,500	
Total ...	10,500	7,000	10,300	5,475
B.—(4) Conservancy and Regeneration—				
(a) Maintenance of Boundaries	50		50	
(b) Reproduction	10,900		2,640	
(c) Fire Protection	1,100		680	
(d) Other works	500		5,000	
Total ...	12,550	6,000	8,370	7,193
B.—(5) Miscellaneous—				
(a) Rent of leased Forests and payments to Shareholders in Forests managed by Government	...		10	
(b) Law Charges	10		...	
(c) Clothing	3,140		4,120	
(d) Other Charges	250		300	
Total ...	3,400	3,500	4,430	3,211
B.—(6) Capital outlay on Forest met from revenue	...	...	...	3,325
TOTAL—Voted ...	30,800	20,000	26,900	23,070

DETAILED ACCOUNT No. 10-C. FOREST. C.—Establishment.		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
C.—(1) Pay of Officers—							
Conservator (2,150) ...	*Charged* ...	1	*1*	*25,800*		*24,000*	
Other Officers ... *(325—1,350)* ...	*Charged* ...	1	*2*	*11,250*		*14,550*	
Other Officers ... (235—1,200) ...	Voted ...	6	6	41,270		39,500	
Leave Reserve Officer	Voted ...		1	...		...	
Total ...	*Charged* ...			*37,050*	*33,500*	*38,550*	*38,717*
	Voted ...			41,270	38,000	39,500	39,014
C.—(2) Pay of Establishment—							
Subordinate Forest and Depot Establishments (15—100)...		354	354	1,08,000		1,17,000	
Office Establishment (30—270) ...	...	72	72	48,100		50,200	
Temporary Establishment	...			6,600		3,600	
Leave salary	...			...		...	
Probable savings	...			...		...	
	Total—Voted ...			1,62,700	1,61,300	1,70,800	1,66,236
C.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (*Charged*) ...	Fixed ...			*3,700*		*4,200*	
	Ordinary ...			*300*		*300*	
Travelling allowance (Voted) ...	Fixed ...			26,980		27,635	
	Ordinary ...			5,904		5,056	
House-rent and other allowances ...	*Charged* ...			*450*		*450*	
	Voted ...			3,486		3,609	
Forest training	Voted ...			3,000		6,700	
Total ...	*Charged* ...			*4,450*	*4,900*	*4,950*	*4,588*
	Voted ...			39,370	43,000	43,000	40,059
C.—(4) Contingencies—							
Stationery	...			730		723	
Carriage of tents and records	...			2,420		2,420	
Rents, rates and taxes	...			7,260		7,700	
Service postage and telegrams	...			3,800		3,800	
Sundries	...			3,050		3,057	
	Total ...			17,260	17,700	17,700	18,672
C.—(5) Establishment charges payable to other Governments, Departments etc.—							
Leave, pension and passage contributions payable to Bombay Government.	*Charged* ..			*14,200*	*12,400*	*1,200*	*13,488*
	Voted ...			14,800	14,200	...	12,015
	TOTAL ...			3,31,100	3,25,000	3,15,700	3,32,789
Total ...	*Charged* ...			*55,700*	*50,800*	*44,700*	*56,793*
	Voted ...			2,75,400	2,74,200	2,71,000	2,75,996
DETAILED ACCOUNT No. 10-D. **FOREST.** **E.—Charges in England.**							
Leave and Deputation Salaries, etc. ...	...			...	...	*10,500*	*6,667*
Sterling overseas pay	...			*5,700*	*5,100*	*7,000*	*250*
	Total—*Charged* ...			*5,700*	*5,100*	*17,500*	*6,917*

11.—REGISTRATION.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A.—SUPERINTENDENCE ...	... VOTED ...	11-A	9,400	9,800	8,700	8,274
B.—DISTRICT CHARGES ...	... VOTED ...	11-B	75,000	71,100	72,500	70,494
	Rounding ...		— 400	+ 100	— 200	...
	TOTAL—Voted ...		84,000	81,000	81,000	78,768

DETAILED ACCOUNT No. 11-A. REGISTRATION. A.—Superintendence.		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
A.—(2) Pay of Establishment—							
Inspector of Registration Offices (220—300)	...	1	1	3,300		3,191	
Sub-Registrar (135—175)	...	1	1	1,780		1,658	
Clerks (30—110)	...	1	1	440		415	
Servants (15—17)	...	2	2	380		336	
Leave salary	...			...		...	
Total—Voted	...			5,900	6,400	5,600	5,257
A.—(3) Allowances, Honoraria, etc.—							
Travelling allowance ... ... { Fixed	...			1,860		1,860	
Travelling allowance ... ... { Ordinary	...			200		220	
House-rent and other allowances... ...	...			410		380	
Total—Voted	...			2,470	2,500	2,460	2,259
A.—(4) Contingencies—							
Contract contingencies	...			230		230	
Service postage and telegrams	...			300		270	
Non-Contract Contingencies	...			500		140	
Total—Voted	...			1,030	900	640	758
TOTAL—Voted	...			9,400	9,800	8,700	8,274

DETAIL ACCOUNT No. 11-B. REGISTRATION. B.—District Charges.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
B.—(2) Pay of Establishment—						
Sub-Registrars (30—200)	41	41	44,920		44,020	
Clerks (20—70)	30	30	14,830		13,389	
Servants (14—17)	14	16	2,750		2,591	
Temporary Establishment			1,450		1,500	
Lump deduction for probable savings			...		...	
Total—Voted ...			63,950	60,000	61,500	59,414
B.—(3) Allowances, Honoraria, etc.						
Travelling allowance (Ordinary)			1,220		1,220	
House-rent and other allowances...			820		855	
Commission to Sub-Registrars			350		350	
Total—Voted ...			2,390	2,500	2,425	2,210
B.—(4) Contingencies—						
Contract contingencies			1,890		1,890	
Non-contract contingencies			200		80	
Rents, rates and taxes			200		380	
Service postage and telegrams			2,970		2,600	
Pay of menials			3,400		3,625	
Total—Voted ...			8,660	8,600	8,575	8,870
TOTAL—Voted ...			75,000	71,100	72,500	70,494

12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A.—Inspection of Motor Vehicles—						
Karachi and Tatta Districts—						
A.—(1) Pay of Officers—						
Inspector (180-15-225)	1	1	2,700	2,500	2,500	2,401
A.—(2) Pay of Establishment—						
Clerks (30—100)	4	4	4,050		3,768	
Servants (18)	2	2	450		432	
Leave salary			...		...	
TOTAL ...			4,500	4,200	4,200	4,083
A.—(3) Allowances, Honoraria, etc.						
Travelling allowance (Fixed)			960		960	
House-rent and other allowances...			2,240		2,240	
TOTAL ...			3,200	3,200	3,200	3,207
A.—(4) Contingencies—						
Non-contract contingencies			4,300	2,540	2,540	1,583
OTHER DISTRICTS.						
A.—(5) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from 29—Police (page 119) ...			1,375	1,300	1,260	1,504
For rounding ... ... Voted ...			−75	+260	+300	...
TOTAL—VOTED ...			16,000	14,000	14,000	12,778

13.—OTHER TAXES AND DUTIES.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
A.—Collection charges—Entertainment Tax ...	13-A	1,200	1,400	1,100	1,177
B.—Charges under the Electricity Acts	13-B	3,300	2,900	3,100	2,481
C.—Charges in connection with Tobacco Duties ...	13-C	1,500	1,400	1,500	1,304
Rounding ...		...	+ 300	+ 300	...
TOTAL—Voted ...		6,000	6,000	6,000	4,962

DETAILED ACCOUNT No. 13-A.

COLLECTION CHARGES—ENTERTAINMENT TAX.

A.—(2) Pay of Establishment—				
Special pay to Inspectors	1,179		1,080	1,177
Total—Voted ...	1,179	1,300	1,080	1,177
A.—(3) Allowances, Honoraria, etc.—				
Total—Voted ...	...	..	...	...
A.—(4) Contingencies—				
Cost of entertainment duty stamps	21		20	
Total—Voted ...	21	100	20	...
Total—Voted ...	1,200	1,400	1,100	1,177

DETAILED ACCOUNT No. 13-B.
OTHER TAXES AND DUTIES.
B.—Charges under the Electricity Acts.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
B.—(2) Pay of Establishment—				
Special Pay	400		360	
Total ...	400	360	360	199
B.—(3) Allowances, Honoraria, etc.—				
Travelling allowance... Ordinary	1,300		1,300	
Travelling allowance... Fixed	...		240	
Total ...	1,300	1,300	1,540	1,176
B.—(4) Contingencies—				
Collection charges	1,600	1,240	1,200	1,106
TOTAL—Voted ...	3,300	2,900	3,100	2,481

DEATILED ACCOUNT No. 13-C.
OTHER TAXES AND DUTIES.
C.—Charges in connection with Tobacco Duties.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
C.—(2) Pay of Establishment—				
Temporary Establishment	1,100		1,066	
Total ...	1,100	966	1,066	974
C.—(3) Allowances, Honoraria, etc.—				
Travelling allowance	100		150	
House-rent and other allowances	100		84	
Total ...	200	234	234	309
C.—(4) Contingencies—				
Non-contract contingencies	100		100	
Rewards	100		100	
Total ...	200	200	200	21
TOTAL—Voted ...	1,500	1,400	1,500	1,304

17.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
IRRIGATION WORKS.		Rs.	Rs.	Rs.	Rs.
(a) *Interest on capital outlay on the Lloyd Barrage Unified System* ...		**1,22,21,000*	*1,25,41,000*	*1,22,22,000*	*1,52,46,283*
(b) *Interest on capital outlay on other Irrigation Works*		7,50,000	7,25,000	7,27,000	7,01,372
TOTAL—*Charged* ...		*1,29,71,000*	*1,32,66,000*	*1,29,49,000*	*1,59,47,655*
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.					
PUBLIC WORKS. §					
A.—Irrigation Works.					
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT	*Charged* ...	*17,300*	*20,800*	*18,900*	*16,844*
	Voted ...	4,78,600	4,11,600	5,32,600	5,51,270
MISCELLANEOUS EXPENDITURE	*Charged* ...	...	...	...	...
	Voted ...	5,500	5,500	5,500	5,500
CHARGES IN ENGLAND	*Charged* ...	*3,500*	*3,100*	*2,800*	...
	Voted ...	100	...	200	35
LOSS OR GAIN BY EXCHANGE	*Charged* ...	...	*—15*	...	...
	Voted ...	...	...	...	...
FOR ROUNDING	*Charged* ...	*+ 200*	*+ 115*	*+ 300*	...
	Voted ...	— 200	—100	—300	...
TOTAL ...		5,05,000	4,41,000	5,60,000	5,73,649
TOTAL ...	*Charged* ...	*21,000*	*24,000*	*22,000*	*16,844*
	Voted ...	4,84,000	4,17,000	5,38,000	5,56,805
Deduct—Amount financed from the Famine Relief Fund		...	...	...	...
Net amount charged to Ordinary Revenues, Public Works		5,05,000	4,41,000	5,60,000	5,73,649
CIVIL.					
A.—Irrigation Works.					
Works for which neither Capital nor Revenue Accounts are kept—					
B.—Works—					
Works in progress		...	...	...	...
Repairs	Voted ...	...	...	...	1,456
Establishment debited *pro-rata*	*Charged* ...	...	...	...	*71*
	Voted ...	...	...	...	319
Tools and plant	Voted ...	...	...	...	11
TOTAL ...		...	...	...	1,857
TOTAL ...	*Charged* ...	...	...	...	*71*
	Voted ...	...	...	...	1,786
Grand Total, Public Works and Civil ...	*Charged* ...	*21,000*	*24,000*	*22,000*	*16,915*
	Voted ...	4,84,000	4,17,000	5,38,000	5,58,591

*Details of this amount are given below:—

(1) Interest met from sales of land in the Barrage Zone ... ... Rs. 75,00,000

(2) Interest met from net revenue of the Barrage Unified System ... ... „ 47,21,000

Total ... Rs. 1,22,21,000

18.—(1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Irrigation Works (Public Works)	...	...	...	...
Do. (Civil)	...	...	...	...
TOTAL—Voted ...	...	...	...	...

19.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
A.—Financed from famine relief fund ... ... *Charged* ...	...	...	...	...
B.—Financed from ordinary revenues ... .. *Charged* ...	...	...	...	...
Voted ...	...	...	...	...
TOTAL ...	...	...	...	...
TOTAL ... *Charged* ...	...	...	...	...
Voted ...	...	...	...	...

22.—INTEREST ON DEBT AND OTHER OBLIGATIONS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
A.—INTEREST ON ORDINARY DEBT—				
Interest on Loans taken from the Central Government—				
(*a*) Lloyd Barrage (Proper)	*1,16,15,000*	*1,16,71,000*	*1,16,68,000*	*1,18,56,435*
(*b*) Other consolidated debt	*16,69,000*	*12,64,000*	*12,67,000*	*20,71,447*
TOTAL ...	*1,32,84,000*	*1,29,35,000*	*1,29,35,000*	*1,39,27,882*
B.—INTEREST ON UNFUNDED DEBT—				
State Provident Funds—				
Interest on General Provident Fund	*2,21,000*	*2,06,000*	*2,10,000*	...
Interest on Contributory Provident Fund	*3,000*	*4,000*	*6,000*	...
TOTAL ...	*2,24,000*	*2,10,000*	*2,16,000*	...
Total Interest Charges ...	*1,35,08,000*	*1,31,45,000*	*1,31,51,000*	*1,39,27,882*
D.—TRANSFERS—				
Deduct—				
(1) Interest transferred to Commercial Departments—				
17—Interest, etc.	*—1,29,71,000*	*—1,32,66,000*	*—1,29,49,000*	*—1,34,49,145*
68—Construction, etc.	*—3,78,000*	*—1,14,000*	*—4,30,000*	...
(2) Interest transferred to Forest Department (10—Forest) ...	*—1,000*	*—1,000*	...	*—3,660*
(3) Interest portion of equated payments on account of commuted value of pensions.	*—14,000*	*—6,000*	*—5,000*	...
Total—*Transfers* ..	*—1,33,64,000*	*—1,33,87,000*	*—1,33,84,000*	*—1,34,52,805*
TOTAL ..	*1,44,000*	*—2,42,000*	*—2,33,000*	*4,75,077*
TOTAL ... { *Charged* ...	*1,44,000*	*—2,42,000*	*—2,33,000*	*4,75,077*
Voted ...	...	...	...	...

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
A.—Sinking Funds	......		......	
B.—Other appropriations... ... ... *Charged* ...	*3,38,000*	*7,48,000*	*7,69,000*	*2,98,937*
TOTAL—*Charged* ...	*3,38,000*	*7,48,000*	*7,69,000*	*2,98,937*

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT. B.—Other Appropriations.				
Principal portion of the annual instalment towards repayment of the loans taken from the Central Government, included under "Other Consolidated Debt"	*3,38,000*	*7,48,000*	*7,69,000*	*2,98,937*

25.—GENERAL ADMINISTRATION.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
A.—HEADS OF PROVINCES.					
A.—Salary of the Governor	*Charged* ...	*66,000*	*66,000*	*66,000*	*60,584*
B.—Sumptuary allowance of the Governor ...	*Charged* ...	*8,000*	*8,000*	*8,000*	*6,000*
C.—Secretarial staff of the Governor ...	*Charged* ...	*21,400*	*19,600*	*26,500*	...
D.—Staff and household of the Governor ...	*Charged* ...	*54,300*	*59,400*	*70,500*	*36,433*
	Voted ...	..	...	...	44,614
E.—Expenditure from contract allowance ...	*Charged* ...	*16,800*	*14,200*	*19,800*	*15,800*
F.—Tour expenses	*Charged* ...	*22,000*	*22,000*	*30,000*	*28,779*
G.—Ministers	*Charged* ...	*57,000*	*55,000*	*55,500*	...
	Voted ...	36,000	23,000	23,000	70,167
TOTAL ...		2,81,500	2,67,200	2,99,300	2,62,377
TOTAL ...	*Charged* ...	*2,45,500*	*2,44,200*	*2,76,300*	*1,47,596*
	Voted ...	36,000	23,000	23,000	1,14,781
B.—LEGISLATIVE BODIES.					
H.—Provincial Legislative Assembly	Voted ...	85,500	58,100	82,400	7,841
I.—Legislative Assembly Department	Voted ...	26,700	24,300	...	...
J.—Elections for Legislatures	Voted ...	5,000	7,500	5,000	60,854
TOTAL—Voted ...		1,17,200	89,900	87,400	68,695
C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS.					
K.—Civil Secretariat	*Charged* ...	*69,700*	*68,000*	*66,700*	*57,020*
	Voted .	2,04,800	2,12,000	2,29,100	1,66,952
L.—Public Service Commission	*Charged* ..	*25,000*	*25,000*	*25,000*	...
M.—Local fund audit establishment	Voted ...	38,700	40,700	43,700	36,800
TOTAL ..		3,38,200	3,45,700	3,64,500	2,60,781
TOTAL ...	*Charged* ...	*94,700*	*93,000*	*91,700*	*57,020*
	Voted ...	2,43,500	2,52,700	2,72,800	2,03,761

25.—GENERAL ADMINISTRATION—contd.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
D.—COMMISSIONERS.					
N.—Revenue Commissioner	*Charged* .	*39,500*	*44,000*	*44,300*	*46,445*
	Voted ...	97,900	96,000	96,100	96,518
	TOTAL ...	1,37,400	1,40,000	1,40,400	1,42,963
E.—DISTRICT ADMINISTRATION.					
O.—General establishments	*Charged* ...	*2,17,300*	*2,09,000*	*2,38,400*	*2,11,812*
	Voted ...	4,37,000	4,32,000	4,19,900	4,33,434
P.—Sub-divisional establishments	Voted ...	6,08,200	5,96,000	6,07,800	6,14,174
	TOTAL ...	12,62,500	12,37,000	12,66,100	12,59,420
TOTAL ...	*Charged* ...	*2,17,300*	*2,09,000*	*2,38,400*	*2,11,812*
	Voted ...	10,45,200	10,28,000	10,27,700	10,47,608
G.—MISCELLANEOUS.					
Q.—Discretionary grants by heads of provinces, etc.	Voted ...	15,000	15,000	15,000	6,220
R.—Expenditure from rural reconstruction grants ...	Voted ...	40,000	...	...	...
	TOTAL—Voted ...	55,000	15,000	15,000	6,220
H.—CHARGES IN ENGLAND.					
Secretary of State for India	*Charged* ...	*15,400*	...	...	...
	Voted ...	...	...	...	...
High Commissioner for India	*Charged* ...	*40,100*	*34,300*	*29,500*	*21,601*
	Voted ...	17,900	17,900	25,300	23,661
TOTAL ...	*Charged* ...	*55,500*	*34,300*	*29,500*	*21,601*
	Voted ...	17,900	17,900	25,300	23,661
T.—Loss or gain by exchange	*Charged* ...	...	*−91*	...	*−97*
	Voted ...	.	−174	...	−165
Leave and Pension Contribution on account of Officers of Indian Civil Service payable to the Bombay Government	*Charged* ...	*1,04,400*	*1,08,400*	*1,08,400*	*92,401*
Leave and Pension Contribution payable to the Central Government on account of staff borrowed from the Comptroller's Office, Sind ...	Voted ...	...	...	1,000	...
Contribution payable to the Bombay Government in respect of 1/5th share of University Subvention ..	Voted ...	1,300	1,300	1,300	1,279
For rounding ...	*Charged* ...	*+100*	*+191*	*+400*	...
	Voted ...	...	+374	+400	...
	GRAND TOTAL ...	23,71,000	22,57,000	23,39,000	21,39,136
TOTAL ...	*Charged* ...	*7,57,000*	*7,33,000*	*7,89,000*	*5,76,778*
	Voted ...	16,14,000	15,24,000	15,50,000	15,62,358

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
C.—SECRETARIAL STAFF OF THE GOVERNOR.						
DETAILS.						
C.—(1) Pay of Officers—						
Secretary (1,000—2,250) ... ... *Charged* ...	1	1	*14,000*		*12,400*	
TOTAL—*Charged* ...			*14,000*	*12,600*	*12,400*	...
C.—(2) Pay of Establishment—						
Stenographer (160—200)	1	1	*2,200*		*8,900*	
Leave salary			*100*		...	
TOTAL—*Charged* ...			*2,300*	*2,100*	*8,900*	...
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			*600*		*1,100*	
House-rent and other allowances			*3,300*		*3,000*	
TOTAL—*Charged* ...			*3,900*	*3,800*	*4,100*	...
C.—(4) Contingencies—						
Non-contract contingencies ... *Charged* ...			*600*	*500*	*500*	...
C.—(5) Grants-in-aid, Contributions, etc.—						
Contributions for passages of officers lent by other Governments, Departments, etc. .. *Charged* ...			*600*	*600*	*600*	...
TOTAL—Secretarial Staff—*Charged* ..			*21,400*	*19,600*	*26,500*	...

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
D.—STAFF AND HOUSEHOLD OF THE GOVERNOR.						
D.—(1) Pay of Officers—						
Military Secretary (830)	1	1	*10,340*		*11,000*	
Aide-de-Camp (730)	1	1	*8,760*		*17,800*	
TOTAL—*Charged* ...			*19,100*	*21,500*	*28,800*	*24,411*
D.—(2) Pay of Establishment—						
Superintendent (300—400)	1	1	*4,300*		*4,300*	
Clerks (70—200)	2	4	*3,680*		*4,900*	
Servants (17—30)	28	29	*6,000*		*6,200*	
Temporary establishment	...	...	*1,400*		...	
Leave salary	...	...	*1,520*		*1,500*	
TOTAL ... *Charged* ...			*16,900*	*16,700*	*16,900*	...
TOTAL ... Voted ...			...	..	...	14,600
D.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary) ... *Charged* ...			*2,000*		*2,500*	
Travelling allowance (Ordinary) ... Voted ...			...		...	
House-rent and other allowances ... *Charged* ...			*1,100*		*1,100*	
House-rent and other allowances ... Voted ...			...		...	
TOTAL ... *Charged* ...			*3,100*	*3,500*	*3,600*	*9,771*
TOTAL ... Voted ...			...	...	...	1,000
D.—(4) Contingencies—						
Non-contract Contingencies			*5,000*		*10,000*	
Rents, Rates and Taxes			...		...	
Maintenance of furnishings of official residences ...			*4,000*		*4,000*	
Maintenance of Government House gardens ...			*5,000*		*6,000*	
TOTAL ... *Charged* ...			*14,000*	*16,500*	*20,000*	*1,687*
TOTAL ... Voted ...			...	...	...	29,014
D.—(5) Grants-in-aid, Contributions, etc.—						
Contributions for passage of officers lent by other Governments, Departments, etc.			*1,200*	*1,200*	*1,200*	
TOTAL ... *Charged* ...			*1,200*	*1,200*	*1,200*	*564*
GRAND TOTAL ... *Charged* ...			*54,300*	*59,400*	*70,500*	*36,433*
GRAND TOTAL ... Voted ...						

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces		Strength. 1938-39.	1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
G.—MINISTERS.							
G.—(1) Pay of Officers—							
Ministers (1,500)	*Charged* ...	3	3	54,000		49,500	
Parliamentary Secretaries (500) ...	Voted ...	4	4	24,000		14,000	
TOTAL ...	*Charged* ...			54,000	49,500	49,500	...
	Voted ...			24,000	14,000	14,000	69,814
G.—(2) Pay of Establishment—							
Clerks (120—200)	...	3	3	6,221		4,376	
Servants (16—18)	...	12	12	2,592		2,380	
Leave salary	...			487		344	
TOTAL—Voted ...			...	9,300	7,300	7,100	...
G.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (Ordinary)...	*Charged* ...			3,000		6,000	
	Voted ...			1,200		...	
House-rent and other allowances ...	...			700		900	
TOTAL ...	*Charged* ..			3,000	5,500	6,000	...
	Voted ...			1,900	900	900	353
G.—(4) Contingencies—							
Non-contract contingencies ...	... Voted ...			800	800	800	...
For rounding	*Charged* ...			...	...	...	...
	Voted ...			...	...	+ 200	...
TOTAL, Ministers	*Charged* ...			57,000	55,000	55,500	...
	Voted ...			36,000	23,000	23,000	70,167

25.—GENERAL ADMINISTRATION. B.—Legislative Bodies.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
H.—PROVINCIAL LEGISLATIVE ASSEMBLY.						
H.—(1) Pay of Officers—						
Speaker (800)	1	1	9,600		8,800	
Deputy Speaker (300)	1	1	900		900	
Salary of the M. L. As. (75)	52	...	47,000		...	
TOTAL—Voted ...			57,500	9,000	9,700	...
H.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			12,000		12,000	
House-rent and other allowances			16,000		36,300	
TOTAL—Voted ...			28,000	49,100	48,300	7,841
GRAND TOTAL—Voted ...			85,500	58,100	58,000	7,841
I.—LEGISLATIVE ASSEMBLY DEPARTMENT.						
I.—(1) Pay of Officers—						
Secretary (350-50/2-650+100 S. P)			3,700	2,100	...	...
I.—(2) Pay of Establishment—						
Assistants (70—200)	4	2	3,620		2,100	
Chief Reporter and Reporters [150—250+(1) 50 S. P.]...	5	5	10,546		8,800	
Servants (17)	5	5	900		830	
Leave salary			634		670	
Temporary establishment			1,500		...	
TOTAL—Voted ...			17,200	9,600	12,400	...
I.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			800	600	...	...
I.—(4) Contingencies—						
Non-contract contingencies			5,000	12,000	12,000	...
GRAND TOTAL—Voted ...			26,700	24,300	24,400	...
25.—GENERAL ADMINISTRATION. B.—LEGISLATIVE BODIES.						
J.—Elections for Legislatures ... Voted ...			5,000	7,500	5,000	60,854

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT.							
SUMMARY.							
K.—(1) Political and Reforms Department ...	*Charged* ...			*38,100*	*37,200*	*36,900*	*37,210*
	Voted ...			37,000	36,500	36,500	76,580
K.—(2) Home Department	Voted ...			32,400	31,500	31,500	13,772
K.—(3) General Department	Voted ...			21,000	22,000	22,000	9,481
K.—(4) Legal Department	Voted ...			20,600	28,900	28,900	...
K.—(5) Government Book Depot and Record Office	Voted ...			4,200	4,100	4,100	...
K.—(6) Finance Department	*Charged* ...			*31,600*	*30,800*	*29,800*	*19,810*
	Voted ...			68,200	64,600	81,700	46,471
K.—(7) Office of the Oriental Translator, Director of Information and Labour Commissioner	Voted ...			22,100	24,000	24,000	21,943
K.—(8) Passport Branch	Voted ...			—700	400	400	—1,295
GRAND TOTAL ...				2,74,500	2,80,000	2,95,800	2,23,972
TOTAL ...	*Charged* ...			*69,700*	*68,000*	*66,700*	*57,020*
	Voted ...			2,04,800	2,12,000	2,29,100	1,66,952

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Strength 1938-39	Strength 1937-38	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT—*contd.*							
K.-1—Political and Reforms Department.							
K.-1.—(a) Political Department.							
K.-1.—(a) (1). Pay of Officers—							
Chief Secretary (grade pay + S. P. 400 + O. S. P. 300)	... *Charged* ...	1	1	*36,600*		*35,400*	
Assistant Secretary (500—40—700)	... Voted ...	1	1	6,900		6,400	
TOTAL ...	*Charged* ...		...	*36,600*	*35,400*	*35,400*	*32,831*
	Voted ...			6,900	6,400	6,400	12,065
K.-1.—(a) (2) Pay of Establishment—							
Superintendents and Assistants (70—300) ...	...	3	3	5,271		5,200	
Clerks, Typists, etc. (50—140)	...	6	6	5,752		4,790	
Servants (12—19)	...	10	6	1,944		1,248	
Leave salary	...	...	...	633		562	
TOTAL—Voted ...				13,600	11,800	11,800	30,999
K.-1.—(a) (3) Allowances, Honoraria, &c.—							
House-rent and other allowances ...	*Charged* ...			*900*		*900*	
	Voted ..			500		100	
TOTAL ...	*Charged* ...			*900*	*1,200*	*900*	*4,379*
	Voted ...			500	100	100	1,410
K.-1.—(a) (4) Contingencies—							
Contract Contingencies	...			6,000		5,725	
Pay of menials	...			60		275	
Non-contract Contingencies	...			5,940		6,000	
TOTAL—Voted ...				12,000	12,000	12,000	32,106
K.-1.—(a) (5) Grants-in-aid, Contributions, etc.—							
Contributions for passages of officers lent by other Governments, Departments, &c. ...	...			*600*	*600*	*600*	
TOTAL, Political Department ...	*Charged* ...			*38,100*	*37,200*	*36,900*	*37,210*
	Voted ...			33,000	30,300	30,300	76,580
K.-1.—(b) Reforms Office.							
K.-1.—(b) (2) Payment of Establishment—							
Temporary Establishment ...	... Voted ...		..	3,900		6,100	...
K.-1.—(b) (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	... Voted ...			100		100	..
TOTAL—Voted ...				4,000	6,200	6,200	...
TOTAL, Political and Reforms Department	*Charged* ...			*38,100*	*37,200*	*36,900*	*37,210*
	Voted ...			37,000	36,500	36,500	76,580

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1938-39	1937-38	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37
			Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT—*contd.*						
K-2.—Home Department.						
K-2.—(2) Pay of Establishment—						
Superintendents and Assistants (70—400)	12	*12*	21,019		21,400	
Clerks, Typists, etc. (50—110)	10	*10*	8,124		7,580	
Servants (17—19)	6	*4*	1,248		852	
Leave salary	...	...	1,509		1,468	
TOTAL—Voted ...			31,900	31,300	31,300	13,438
K-2.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			500		200	
TOTAL—Voted ...			500	200	200	334
TOTAL, Home Department—Voted ...			32,400	31,500	31,500	13,772
I-3.—General Department.						
K-3.—(2) Pay of Establishment—						
Superintendents and Assistants (70—400)	8	8	13,778		15,166	
Clerks, Typists, etc. (50—110)	7	9	5,421		5,211	
Servants (17)	*2*	2	408		408	
Leave salary	...	...	1,193		1,015	
TOTAL—Voted ...			20,800	21,800	21,800	9,481
K-3.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			200		200	
TOTAL—Voted ...			200	200	200	...
TOTAL, General Department—Voted ...			21,000	22,000	22,000	9,481
K.-4.—Legal Department.						
K.-4.—(1) Pay of Officers—						
Assistant Secretary (550 + 100 S. P.) ... Voted ...			8,000		7,800	
TOTAL—Voted ...			8,000	7,800	7,800	...
K.-4.—(2) Pay of Establishment—						
Superintendents and Assistants (70—400)	3	*3*	6,406		6,189	
Clerks, Typists, etc. (50—140)	4	*4*	3,935		2,974	
Servants (17)	3	*3*	768		612	
Leave salary	...	...	591		525	
TOTAL ...			11,700	10,300	10,300	...

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT—*concld.*						
K.-4.—Legal Department—*contd.*						
K.-4.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			900		800	
TOTAL—Voted ...			900	800	800	
K.-4—(4) Contingencies—						
Purchase of Books			...		10,000	
TOTAL—Voted ...			...	10,000	10,000	
TOTAL, Legal Department—Voted ...			20,600	28,900	28,900	
K.-5.—Government Book Depôt and Record Office.						
K.-5.—(2) Pay of Establishment—						
Manager and Assistants (50—200)	2	2	2,538		2,510	
Clerks, etc. (25—75)	1	2	324		840	
Servants (17)	3	2	948		408	
Leave salary			190		142	
TOTAL—Voted ...			4,000	3,900	3,900	
K.-5.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances...			200		200	
TOTAL—Voted ...			200	200	200	
TOTAL, Government Book Depôt and Record Office ... ... Voted ...			4,200	4,100	4,100	

25—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishment.		Strength. 1938-39	Strength. 1937-38	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
K—CIVIL SECRETARIAT—*contd.*							
K-6.—Finance Department.							
K.-6.—(1) Pay of Officers—							
Secretary (grade pay + 200 S. P.) ...	*Charged* ...	1	1	*29,600*		*27,800*	
Assistant Secretary (500—40—700) ...	Voted ...	1	1	6,920		4,640	
Leave salary	Voted ...	...	...	680		660	
TOTAL ...	*Charged* ...			*29,600*	*28,900*	*27,800*	*19,274*
	Voted ...			7,600	6,500	7,100	5,560
K.-6.—(2) Pay of Establishment—							
Superintendents and Assistants (70—400)	...	16	15	31,162		27,056	
Clerks, Typists, etc. (50—140) ...	...	13	13	11,030		10,344	
Servants	...	9	9	1,754		2,000	
Temporary establishment	...	...	...	9,000		26,100	
Leave salary	...	...	...	1,954		3,900	
TOTAL—Voted	...			54,900	53,900	69,400	35,927
K.-6.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ...	*Charged* ...			*500*		*500*	
	Voted ...			800		300	
House-rent and other allowances ...	*Charged* ...			*900*		*900*	
	Voted ...			600		600	
TOTAL ...	*Charged* ...			*1,400*	*1,300*	*1,400*	*536*
	Voted ...			1,400	600	900	1,694
K.-6.—(4) Contingencies—							
Contract Contingencies	...			2,000		2,200	
Non-Contract Contingencies ...	...			700		1,000	
TOTAL—Voted	...			2,700	2,000	3,200	2,492
K.-6.—(5) Grants-in-aid, Contributions, etc.—							
Amount payable to Central Government on account of entertainment of staff in the Comptroller's Office for the preparation of civil list and work in connection with charitable endowment ...	Voted ...			1,600	1,600	1,100	798
Contributions for passages of officers lent by other Governments, Departments, etc.	*Charged* ...			*600*	*600*	*600*	...
TOTAL, Finance Department ...	*Charged* ...			*31,600*	*30,800*	*29,800*	*19,810*
	Voted ...			68,200	64,600	81,700	46,471

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishment.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT—*contd.*						
K.-7.—Office of the Oriental Translator, Director of Information and Labour Commissioner.						
K.-7.—(1) Pay of Officers—						
Oriental Translator, Director of Information and Labour Commissioner (550—750)	1	1	7,100		6,600	
Leave salary			...		2,200	
TOTAL—Voted ...			7,100	8,800	8,800	6,359
K.-7.—(2) Pay of Establishment—						
Assistant Translators and Clerks (70—260)	7	7	13,340		13,530	
Servants 17	2	2	408		408	
Leave salary			652		662	
TOTAL—Voted ...			14,400	14,600	14,600	14,512
K.-7.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			300		300	
TOTAL—Voted ...			300	300	300	387
K.-7.—(4) Contingencies—						
Non-contract contingencies			300		300	
TOTAL—Voted ...			300	300	300	685
TOTAL, Office of the Oriental Translator, Director of Information and Labour Commissioner ... ... Voted ...			22,100	24,000	24,000	21,943

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts. 1936-37.
			Rs.	Rs.	Rs.	Rs.
C.—CIVIL SECRETARIAT.—*concld.*						
K-8.—Passport Branch.						
K.-8.—(1) Pay of Officers—						
Passport Officer (125—Special pay) ... Voted ...	1	1	1,500		600	
TOTAL Voted ...			1,500	1,000	600	550
K-8.—(2) Pay of Establishment—						
Superintendent and Assistants (50—300)	3	3	4,254		5,700	
Servants (17)	1	1	204		200	
Leave salary			342		...	
TOTAL—Voted ...			4,800	5,900	5,900	4,535
K.-8.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			100		100	
TOTAL—Voted ...			100	100	100	78
K.-8.—(4) Contingencies—						
Non-contract Contingencies			300	300	300	232
Deduct—Contribution recoverable from the Central Government ... ... Voted ...			—7,400	—6,900	—6,500	—6,690
TOTAL, Passport Branch ... Voted ...			—700	400	400	—1,295

25.—GENERAL ADMINISTRATION.	Strength.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	1938-39.	1937-38.				
			Rs.	Rs.	Rs.	Rs.
M.—LOCAL FUND AUDIT ESTABLISHMENT.						
M.—(1) Establishment and other charges payable to other Governments, Departments, etc.—						
Cost on account of Local Fund Audit Establishment payable to the Central Government			32,000	34,000	36,600	30,734
Leave and pension contribution for gazetted officers and establishments			6,700	6,700	7,100	6,075
TOTAL—Voted ...			38,700	40,700	43,700	36,809

25.—GENERAL ADMINISTRATION. D.—Commissioners.		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
N.—REVENUE COMMISSIONER.				Rs.	Rs.	Rs.	Rs.
N.—(1) Pay of Officers—							
Revenue Commissioner (*3,500*) ...	*Charged* ...	*1*	*1*	*37,200*		*42,000*	
Assistant Commissioners (200 – 1,200) ...	*Charged* ...	...	...	...		...	
	Voted ...	2	*2*	19,400		16,200	
TOTAL ...	*Charged* ...			*37,200*	*41,700*	*42,000*	*43,650*
	Voted ...			19,400	18,000	16,200	16,745
N.—(2) Pay of Establishment—							
Head Clerk, Clerks and Stenographer (50 – 350) ...		32	*31*	47,121		47,070	
Servants (18)		10	*10*	2,256		2,231	
Temporary Establishment				7,625		8,227	
Leave salary				198		172	
TOTAL—Voted ...				57,200	56,000	57,700	56,770
N.—(3) Allowances, Honoraria, etc.—							
Travelling allowance — Fixed ...	*Charged* ...			*2,500*		*2,500*	
Travelling allowance — Ordinary ...	*Charged* ...			...		...	
Travelling allowance — Fixed ...	Voted ...			200		200	
Travelling allowance — Ordinary ...	Voted ...			4,200		4,200	
House-rent and other allowances ...	*Charged* ...			...		...	
	Voted ...			2,000		1,800	
TOTAL ...	*Charged* ...			*2,500*	*2,500*	*2,500*	*3,268*
	Voted ...			6,400	6,000	6,200	5,976
N.—(4) Contingencies—							
Contract contingencies				7,340		7,340	
Non-contract contingencies				7,410		8,660	
Pay of inferior servants				150		...	
TOTAL—Voted ...				14,900	16,000	16,000	17,187
N-1.—(5) Grants-in-aid, contributions, etc.—							
Deduct—Contribution recoverable from Central Government on account of supervision charges of the Revenue Commissioner for the matches and sugar excise duty work	*Charged* ...			*—800*	*—800*	*—800*	*—473*
	Voted ...			...	...	...	—160
Contributions for passage of Officers of the Indian Civil Service payable to the Bombay Government	*Charged* ...			*600*	*600*	*600*	..
TOTAL, Revenue Commissioner ...	*Charged* ...			*39,500*	*44,000*	*44,300*	*46,445*
	Voted ...			97,900	96,000	96,100	96,518

25.—GENERAL ADMINISTRATION. E.—District Administration.		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
O.—GENERAL ESTABLISHMENTS.							
SUMMARY.							
O-1.—General establishment ...	*Charged* ...			*2,17,300*	*2,09,000*	*2,38,400*	*2,11,812*
	Voted ...			6,25,300	6,44,900	6,40,800	6,55,971
O-2.—Treasury establishment...	Voted ...			2,42,600	2,18,000	2,10,000	2,08,363
TOTAL ...	*Charged* ...			*2,17,300*	*2,09,000*	*2,38,400*	*2,11,812*
	Voted ...			8,67,900	8,62,900	8,50,800	8,64,334
Deduct—Fixed amount transferred to "7.—Land Revenue" (*vide* page 51)				—3,43,000		—3,43,000	
Fixed amount transferred to "9.—Stamps—Superintendence"—District establishment on account of establishment charges (*vide* page 61)				—2,400		—2,400	
Fixed amount transferred to "27.—Administration of Justice, Courts of Law—Civil and Sessions Courts—Process Serving Establishment" on account of establishment charges of Collectors (*vide* page 100)				—12,000		—12,000	
Fixed amount transferred to "27.—Administration of Justice, Courts of Law—Criminal Courts—General Establishment" on account of establishment charges of Collectors (*vide* page 102)				—59,000		—59,000	
Fixed amount transferred to "27.—Administration of Justice, Courts of Law—Criminal Courts—Judicial Establishment" on account of establishment charges of Collectors (*vide* page 103)				—14,500		—14,500	
TOTAL—Voted ...				—4,30,900	—4,30,900	—4,30,900	—4,30,900
TOTAL, General Establishments ...	*Charged* ...			*2,17,300*	*2,09,000*	*2,38,400*	*2,11,812*
	Voted ...			4,37,000	4,32,000	4,19,900	4,33,434

25.—GENERAL ADMINISTRATION. E—District Administration.		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
O-1.—GENERAL ESTABLISHMENT.							
O.-1 — (1) Pay of Officers—							
Collectors and Magistrates (1,000—2,250)	*Charged* ...	*5*	*5*	*1,01,200*		*1,07,300*	
	Voted ...	2	2	41,100		38,900	
Deputy Commissioner (1,000—1,500 *plus* Spl. Pay 300)	*Charged* ...	*1*	*1*	*17,600*		*17,000*	
Assistant Collectors and Magistrates (450—1,350)	*Charged* ...	*8*	*9*	*61,100*		*71,700*	
Deputy Collectors and Magistrates and Huzur Mukhtiarkars (200—1,200) ...	Voted ...	13	21	93,963		1,19,305	
Head Clerks and Chitnises to Collectors (200—400)	Voted ...	14	14	42,937		41,835	
Temporary Deputy Collectors ...	Voted ...			...		...	
Leave salary	Voted ...			6,000		6,960	
TOTAL ...	*Charged* ...			*1,79,900*	*1,70,600*	*1,96,000*	*1,76,893*
	Voted ...			1,84,000	2,07,300	2,07,000	2,14,192
O.-1.—(2) Pay of Establishment—							
Clerks (30—150)	...	268	257	2,46,382		2,52,356	
Servants (16—21)	...	192	194	41,818		39,902	
Probable savings	...			...		—11,058	
TOTAL—Voted	...			2,88,200	2,87,000	2,81,200	2,92,919
O.-1.—(3) Allowances, Honoraria, etc.—							
Travelling allowance ... *Charged* ...	Fixed ...			*27,535*		*32,900*	
	Ordinary ...			*3,700*		*4,500*	
Travelling allowance (Fixed) ...	Voted ...			28,300		30,500	
Travelling allowance (Ordinary) ...	Voted ...			35,000		35,000	
House-rent and other allowances ...	*Charged* ...			*765*		*800*	
House-rent and and other allowances ...	Voted ...			10,800		10,600	
TOTAL ...	*Charged* ...			*32,000*	*34,200*	*38,200*	*34,919*
	Voted ...			74,100	70,100	76,100	64,874

25.—GENERAL ADMINISTRATION. E.—District Administration.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
O.-1.—GENERAL ESTABLISHMENT—*contd.*						
O.-1.—(4) Contingencies—						
Service Postage and Telegrams			79,000		76,000	
TOTAL—Voted ...			79,000	80,000	76,000	83,986
O.-1.—(5) Grants-in-aid, Contribution, etc.—						
Contributions for passage of Officers of the Indian Civil Service payable to the Bombay Government ... ... *Charged* ...			*5,400*	*4,200*	*4,200*	...
Add—Amount transferred from "28.—Jails" (page 112) ...			...	500	500	...
TOTAL, General Establishment ... *Charged* ...			*2,17,300*	*2,09,000*	*2,38,400*	*2,11,812*
TOTAL, General Establishment ... Voted ...			6,25,300	6,44,900	6,40,800	6,55,971
O-2.—TREASURY ESTABLISHMENT						
O.-2.—(1) Pay of Officers—						
Mukhtiarkars (200—400) ... ... Voted ...	7	1	26,500		4,500	
Leave salary			2,000		...	
TOTAL—Voted ...			28,500	4,800	4,500	4,800
O-2.—(2) Pay of Establishment—						
Head Accountants and Clerks, etc. (30—300)	197	189	1,80,523		1,85,130	
Servants (16—40)	39	39	7,972		7,740	
Probable savings			—4,495		—17,970	
TOTAL—Voted ...			1,84,000	1,82,900	1,74,900	1,74,224
O.-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			2,150		2,275	
House-rent and other allowances			3,450		4,125	
TOTAL—Voted ...			5,600	6,100	6,400	5,356
O.-2.—(4) Contingencies—						
Pay of menials			6,659		7,000	
Contract contingencies			6,127		6,199	
Non-contract contingencies			11,714		11,001	
TOTAL—Voted ...			24,500	24,200	24,200	23,983
TOTAL, Treasury Establishment ... Voted ...			2,42,600	2,18,000	2,10,000	2,08,363

25.—GENERAL ADMINISTRATION. E.—District Administration.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
P.—SUB-DIVISIONAL ESTABLISHMENTS.						
P.—(1) Pay of Officers—						
Mukhtiarkars (200—400)	59	60	1,74,500		1,76,800	
Leave salary			8,000		8,000	
TOTAL—Voted ...			1,82,500	1,80,800	1,84,800	1,84,556
P.—(2) Pay of Establishment—						
Mahalkaris, Clerks, etc. (30—140)	321	*320*	2,84,425		2,80,984	
Servants (15—22)	352	*361*	68,381		69,116	
Probable savings			—2,706		...	
TOTAL—Voted ...			3,50,100	3,42,000	3,50,100	3,51,165
P.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			12,840		12,120	
Travelling allowance (ordinary)			60,000		58,000	
House-rent and other allowances			2,760		2,780	
TOTAL—Voted ...			75,600	73,200	72,900	78,453
TOTAL, Sub-Divisional Establishments ... Voted ...			6,08,200	5,96,000	6,07,800	6,14,174

25.—GENERAL ADMINISTRATION. G.—Miscellaneous.		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
Q.—DISCRETIONARY GRANTS BY HEADS OF PROVINCES.							
Q.—(1) Contingencies—							
Discretionary grants of the Governor ...	...			15,000		15,000	
TOTAL, Discretionary grants by Heads of Provinces	Voted ...			15,000	15,000	15,000	6,220
25.—GENERAL ADMINISTRATION. H.—Charges in England.							
A.—Secretary of State for India—							
Other charges—							
University Subvention	Voted ...			...		...	
Leave salaries	*Charged* ...			*15,400*		...	
TOTAL ...	*Charged* ...			*15,400*	...	...	...
	Voted ...			...	...	...	...
B.—High Commissioner for India.—							
Other Charges—							
Stores	Voted ...			100		...	1
Leave and Deputation, salaries, etc. ...	Voted ...			...		3,000	...
Sterling overseas pay	*Charged* ...			*30,400*		*28,500*	*21,126*
Allowances, etc., to selected candidates for the Indian Civil Service	*Charged* ...			*9,700*		*1,000*	*475*
	Voted ...			...		4,500	6,140
Local Government's share of the cost of H. C.'s establishment	Voted ...			17,800		17,800	17,520
TOTAL ...	*Charged* ...			*40,100*	*34,300*	*29,500*	*21,601*
	Voted ...			17,900	17,900	25,300	23,661
GRAND TOTAL ...	*Charged* ...			*55,500*	*34,300*	*29,500*	*21,601*
	Voted ...			17,900	17,900	25,300	23,661

27.—ADMINISTRATION OF JUSTICE.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
A.—HIGH COURT		...	...	...	...
B.—LAW OFFICERS	*Charged* ...	*40,000*	*34,000*	*13,800*	...
	Voted ...	99,900	1,19,000	1,36,100	1,36,664
C.—ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE... ...		*	*	*	...
D.—CORONER'S COURT		...	...	...	...
E.—PRESIDENCY MAGISTRATES' COURTS		...	...	...	...
F.—JUDICIAL COMMISSIONERS	*Charged* ...	*2,88,300*	*2,90,000*	*2,89,300*	*43,043*
	Voted ...	26,300	26,000	25,500	2,70,605
G.—CIVIL AND SESSIONS COURTS	*Charged* ...	*32,800*	*38,000*	*36,000*	*27,202*
	Voted ...	4,76,300	4,74,000	4,45,300	4,63,555
H.—COURTS OF SMALL CAUSES	Voted ...	48,400	49,000	49,600	47,436
I.—CRIMINAL COURTS	Voted ...	1,76,100	1,84,000	1,80,400	1,85,313
J.—PLEADERSHIP EXAMINAT ON CHARGES		...	...	...	...
K.—EXCHANGE	*Charged* ...	...	*—64*	...	...
	Voted ...	...	—60	...	—6
LEAVE AND PENSION CONTRIBUTION ON ACCOUNT OF OFFICERS OF THE INDIAN CIVIL SERVICE PAYABLE TO THE BOMBAY GOVERNMENT	*Charged* ...	*24,400*	*24,600*	*24,600*	*19,399*
L.—CHARGES IN ENGLAND	*Charged* ...	*17,700*	*12,400*	*3,500*	...
	Voted ...	5,900	13,600	38,200	1,071
For rounding ...	*Charged* ...	*+800*	*+64*	*+800*	...
	Voted ...	+100	+460	—100	...
	TOTAL ...	12,37,000	12,65,000	12,43,000	11,94,282
TOTAL ...	*Charged* ...	*4,04,000*	*3,99,000*	*3,68,000*	*89,644*
	Voted ...	8,33,000	8,66,000	8,75,000	11,04,638

*Provision made under "F.— Judicial Commissioners— Official Assignee".

B-1.—ADMINISTRATION OF JUSTICE. B.—Law Officers.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
B-1.—LAW OFFICERS.						
Advocate-General ... ... { *Charged* ...	1	...	*15,000*		*13,800*	
Advocate-General { Voted ...	...		...		...	
TOTAL... { *Charged* ...			*15,000*	*14,000*	*13,800*	...
TOTAL... { Voted ...			...	...	...	...
B-2.—MOFUSSIL ESTABLISHMENT.						
B-2.—(1) Pay of Officers—						
Government Pleaders (100—750)	8	8	16,800		22,200	
Total—Voted ...			16,800	17,000	22,200	20,525
B-2.—(2) Pay of Establishment—						
Superior Establishment (30—80)	7	7	4,800		5,000	
Inferior Establishment			...		...	
Leave salary			...		...	
Total—Voted ...			4,800	4,000	5,000	4,229
B-2.—(3) Allowances, Honoraria, etc.—						
Allowance to Public Prosecutor, Sind, for establishment and other charges			1,200		1,800	
Fees in Government Civil and Criminal cases { *Charged* ...			*25,000*			
Fees in Government Civil and Criminal cases { Voted ...			70,000		1,01,600	
Fees to pleaders in murder cases			2,500		1,500	
Travelling allowance			...		...	
Total { *Charged* ...			*25,000*	*20,000*		
Total { Voted ...			73,700	86,000	1,04,900	99,651
B-2.—(4) Contingencies—						
Other supplies and services .. ... Voted ...			6,800		6,200	
Total—Voted ...			6,800	13,000	6,200	13,259
B-2.—(5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution on account of work done by Provincial Law Officers on behalf of the Central Government			—1,000		– 1,000	
Deduct—Amount recoverable from the Military Department on account of special pay of the Public Prosecutor.			—1,200		– 1,200	
Total—Voted ...			—2,200	—1,000	– 2,200	—1,000
TOTAL { *Charged* ...			*40,000*	*34,000*	*13,800*	...
TOTAL { Voted ...			99,900	1,19,000	1,36,100	1,36,664

ADMINISTRATION OF JUSTICE. F.—Judicial Commissioners.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
F.-1.—Judicial Commissioners ... Charged ...			2,88,300	2,90,000	2,89,300	43,043
Voted ...			...	...	...	2,47,978
F-2.—Official Assignee			26,300	26,000	25,500	22,627
Total ...			3,14,600	3,16,000	3,14,800	3,13,648
Total ... Charged ...			2,88,300	2,90,000	2,89,300	43,043
Voted ...			26,300	26,000	25,500	2,70,605
F-1.—JUDICIAL COMMISSIONERS.						
F.-1.—(1) Pay of Officers—						
Judicial and Additional Judicial Commissioners ... (3,000—3,500) (3,000) ... Registrars (300—1,000) + Special pay—(1) Charged ...	6	6	1,66,800		1,63,300	
+ „ at Rs. 75 p.m. (2) Voted ...			900		...	
Leave Salary ... ... Charged ...			1,000		...	
Lump deduction for probable savings					...	
Total ... Charged ...			1,67,800	1,66,000	1,63,300	42,000
Voted ...			900	...	...	1,20,517
F.-1.—(2) Pay of Establishment—						
Superior Establishment (30—350) ... Charged ...	46	46	70,500		71,632	
Voted ...			...			
Inferior Establishment (10—24) ... Charged ...	33	33	7,300		7,068	
Voted ...			...			
Leave Salary						
Temporary Establishment						
Lump deduction for probable savings						
Total ... Charged ...			77,800	79,000	78,700	...
Voted ...			...	...	...	78,165
F.-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary) ... Charged ...			1,500		1,400	
Voted ...			...		...	
House-rent and other allowances ... Charged ...			8,600		8,600	
Voted ...			...		...	
Total ... Charged ...			10,100	10,000	10,000	493
Voted ...			...	...	...	9,246
F.-1.—(4) Contingencies—						
Contract contingencies			5,800		5,600	
*Non-contract contingencies			18,000		22,192	
Other supplies and services			3,500		4,000	
Pay of menials			1,300		1,308	
Total ... Charged ...			28,600	31,000	33,100	..
Voted ...			..	...	...	36,736
F.-1.—(5) Establishment charges payable to other Governments, Departments, etc.—						
Add—Passage contribution on account of officers of the I. C. S. payable to the Bombay Government ... *Charged.*			+600	600	600	550
F.-1 – (6) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Amount recoverable from the Government of India on account of special pay of the Registrar of Companies ... ... Voted.			−900	...	...	...
Carried over ...			2,84,900	2,86,600	2,85,700	2,87,707

* NOTE.—This sum includes the amount required for payment of the Municipal taxes for the whole of the Judicial Commissioner

ADMINISTRATION OF JUSTICE. F.—Judicial Commissioners—*contd.*		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
Brought forward	*Charged* ...			*2,84,900*	*2,86,600*	*2,85,700*	*43,043*
	Voted ...			...	...	...	2,44,664
PROCESS-SERVING ESTABLISHMENT.							
F-1.—(6) Pay or Establishment—							
Superior Establishment (30—75) ...	*Charged* ...	6	...	*2,900*		*3,000*	
	Voted ...	...	6	...		...	
Leave salary	*Charged* ...			...		*100*	
Total ...	*Charged* ...			*2,900*	*2,900*	*3,100*	...
	Voted ...			...	...	...	2,904
F-1.—(7) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ...	*Charged* ...			...		*20*	
	Voted ...			...		...	
House-rent and other allowances ...	*Charged* ...			*500*		*480*	
	Voted ...			...		...	
Total ...	*Charged* ...			*500*	*500*	*500*	...
	Voted ...			...	...	...	410
TOTAL—Judicial Commissioners ...				2,88,300	2,90,000	2,89,300	2,91,021
Total ...	*Charged* ...			*2,88,300*	*2,90,000*	*2,89,300*	*43,043*
	Voted ...			...	...	...	2,47,978
F.-2.—OFFICIAL ASSIGNEE (a) AND ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE.							
F-2.—(1) Pay of Officers—							
Official Assignee (including special pay at Rs. 50 per mensem)—		1	1	12,400		12,100	
Leave salary				1,000		2,000	
Total—Voted ...				13,400	14,100	14,100	12,000
F-2.—(2) Pay of Establishment—							
Superior Establishment		7	6	7,400		7,100	
Inferior Establishment		3	3	600		550	
Leave salary				200		150	
Total—Voted ...				8,200	7,800	7,800	7,203
F-2.—(3) Allowances, Honoraria, etc.—							
House-rent and other allowances				1,100		1,000	
Total—Voted ...				1,100	1,000	1,000	996
F-2.—(4) Contingencies—							
Non-contract contingencies				1,800	1,300	800	2,428
F-2.—(5) Deficit in the Unclaimed dividend—							
Capital account of the Official Assignee and Receiver ...				1,800	1,800	1,800	
TOTAL—Voted ...				26,300	26,000	25,500	22,627

ADMINISTRATION OF JUSTICE. G.—Civil and Sessions Courts.		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
SUMMARY.				Rs.	Rs.	Rs.	Rs.
G-1.—District and Sessions Judges	*Charged*			*32,800*	*38,000*	*36,000*	*27,202*
	Voted			2,09,200	2,19,000	1,85,200	2,10,671
G-2.—Subordinate Judges				2,07,100	1,95,000	1,99,800	1,93,036
G-3.—Process-serving Establishment				60,000	60,000	60,300	59,848
TOTAL				5,09,100	5,12,000	4,81,300	4,90,757
Total	*Charged*			*32,800*	*38,000*	*36,000*	*27,202*
	Voted			4,76,300	4,74,000	4,45,300	4,63,555
DETAILS.							
G-1.—DISTRICT AND SESSIONS JUDGES (*a*).							
G-1.—(1) Pay of Officers—							
Civil and Sessions Judges and other officers. (*650—3,000*)	*Charged*	2	*1*	*32,800*		*36,000*	
(750—2,250)	Voted	5	*6*	1,03,200		79,800	
Leave salary	Voted			...		...	
Lump deduction for probable savings	Voted			...		...	
Total	*Charged*			*32,800*	*36,000*	*36,000*	*25,770*
	Voted			1,03,200	1,12,000	79,800	1,09,912
G-1.—(2) Pay of Establishment—							
Superior Establishment (40—200)		44	44	41,550		42,900	
Inferior Establishment (15—21)		25	25	5,250		5,200	
Temporary Establishment				12,000		12,000	
Leave salary				...		...	
Lump deduction for probable savings				...		—1,500	
Total—Voted				58,800	60,000	58,600	57,484
G-1.—(3) Allowances, Honoraria, etc.—							
Travelling allowances (ordinary)	*Charged*			...		...	
	Voted			2,900		2,500	
House-rent and other allowances	Voted			700		700	
Fees to Government Examiner of questioned documents				200		200	
Cost of passages under the Superior Civil Services Rules	*Charged*			...		...	
Total	*Charged*			...	*2,000*	...	*1,432*
	Voted			3,800	4,000	3,400	4,613
G-1.—(4) Contingencies—							
Contract contingencies				5,800		5,800	
Non-contract contingencies				8,450		8,350	
Other supplies and services				25,250		25,500	
Pay of menials				3,900		3,750	
Total—Voted				43,400	43,000	43,400	38,662
TOTAL				2,42,000	2,57,000	2,21,200	2,37,873
TOTAL	*Charged*			*32,800*	*38,000*	*36,000*	*27,202*
	Voted			2,09,200	2,19,000	1,85,200	2,10,671

ADMINISTRATION OF JUSTICE. G.—Civil and Sessions Courts—*contd.*	Strength. 1938-39.	Strength. 1937-39.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
G-2.—SUBORDINATE JUDGES.						
G-2.—(1) Pay of Officers—						
Sub-Judges (200—1,200)	17	17	1,04,119		95,500	
Leave salary			...		...	
Lump deduction for probable savings			—4,119		...	
Total—Voted ...			1,00,000	88,100	95,500	87,187
G-2.—(2) Pay of Establishment—						
Superior Establishment (30—140)	109	109	95,100		94,800	
Inferior Establishment (14—18)	50	50	9,900		9,900	
Temporary Establishment			...		...	
Lump deduction for probable savings			...		—2,000	
Leave salary			...		...	
Total—Voted ...			1,05,000	1,04,500	1,02,700	1,03,699
G-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,900		1,400	
House-rent and other allowances			200		200	
Total—Voted ...			...	2,400	1,600	2,150
TOTAL—Voted ...			2,07,100	1,95,000	1,99,800	1,93,036
G-3.—PROCESS-SERVING ESTABLISHMENT.						
G-3.—(1) Pay of Establishment—						
SUBORDINATE COURTS.						
Superior Establishment (20—50)	146	146	45,600		45,900	
Leave salary			...		...	
Lump deduction for probable savings			...		...	
Total—Voted ...			45,600	45,700	45,900	45,499
Add—Fixed amount transferred from "25.—General Administration" (page 90)			12,000	12,000	12,000	12,000
G-3.—(2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			2,400		2,400	2,349
Total—Voted ...			2,400	2,300	2,400	2,349
TOTAL—Voted ...			60,000	60,000	60,300	59,848

ADMINISTRATION OF JUSTICE. H.—Courts of Small Causes.	Strength. 1938-39	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
H—MOFUSSIL COURTS.						
H.—(1) Pay of Officers—						
Judges and other Officers (150—1,500)	2	2	18,000		17,100	
Leave salary		...	...		...	
Lump deduction for probable savings			...		...	
Total—Voted ...			18,000	18,000	17,100	16,181
H.—(2) Pay of Establishment—						
Superior Establishment (20—200)	19	19	17,148		16,936	
Inferior Establishment (15—20)	6	6	1,236		1,236	
Temporary Establishment			...		1,939	
Leave salary			...		...	
Process-serving establishment	10	10	3,816		3,689	
Lump deduction for probable savings			...		...	
Total—Voted ...			22,200	22,800	23,800	23,184
H.—(3) Allowances, Honoraria, etc.—						
Travelling allowance			...		226	
House-rent and other allowances			3,000		2,974	
Total—Voted ...			3,000	3,000	3,200	3,088
H.—(4) Contingencies—						
Contract contingencies			1,100		1,100	
Non-contract contingencies			3,250		3,600	
Pay of menials			850		800	
Total—Voted ...			5,200	5,200	5,500	4,983
TOTAL—Voted ...			48,400	49,000	49,600	47,436

ADMINISTRATION OF JUSTICE. I.—Criminal Courts.	Strength. 1938-39.	1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
I-1.—General Establishment ... ... Voted ...			1,57,600	1,65,600	1,62,200	1,65,052
I-2.—Judicial Establishment ... ... Voted ...			18,500	18,400	18,200	20,261
TOTAL—Voted ...			1,76,100	1,84,000	1,80,400	1,85,313
DETAILS.						
I-1.—GENERAL ESTABLISHMENT.						
I.-1.—(1) Pay of Officers—						
Resident and City Magistrates (200—1,500) ...	13	13	61,650		66,300	
Leave salary			3,550		3,500	
Lump deduction for probable savings			...	...	...	
Total—Voted ...			65,200	63,700	69,800	73,126
I-1.—(2) Pay of Establishment—						
Temporary Establishment			3,100		3,200	
Add—Fixed amount transferred from "25—General Administration—General Establishments" (page 90) ...			59,000		59,000	
Total—Voted ...			62,100	62,200	62,200	62,101
I-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,320		1,300	
Travelling allowance (ordinary)			680		585	
House-rent and other allowances ...			600		615	
Total—Voted ...			2,600	3,700	2,500	3,146
Carried over ..			1,29,900	1,29,600	1,34,500	1,38,373

ADMINISTRATION OF JUSTICE. I.—Criminal Courts—contd.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought over ...	1,29,900	1,29,600	1,34,500	1,38,373
I-1.—GENERAL ESTABLISHMENT—*contd.*				
I-1.—(4) Contingencies—				
Contract contingencies	4,850		4,870	
Pay of menials	3,400		3,478	
Non-contract contingencies	2,850		2,902	
Other supplies and services	16,500		16,200	
Rewards to witnesses	100		250	
Total—Voted ...	27,700	36,000	27,700	26,679
TOTAL—Voted ...	1,57,600	1,65,600	1,62,200	1,65,052
I-2.—JUDICIAL ESTABLISHMENT.				
I-2.—(1) Establishment charges payable to other Governments, Departments, etc.—				
Add—Fixed amount transferred from "25.—General Administration—Charges of Administration" on account of Establishment charges of Collectors (page 90)	14,500		14,500	
TOTAL—Voted ...	14,500	14,500	14,500	14,500
I-2.—(3) Contingencies—				
Contract contingencies	...		...	
Non-contract contingencies	1,200		1,206	
Pay of menials	800		954	
Other supplies and services	2,000		1,540	
Total—Voted ...	4,000	3,900	3,700	5,761
TOTAL—Voted ...	18,500	18,400	18,200	20,261
L.—CHARGES IN ENGLAND.				
A.—Secretary of State for India.				
Provision for possible expenditure in connection with criminal appeal cases.	2,700		800	
TOTAL—Voted ...	2,700	2,000	800	...
B.—High Commissioner for India.				
Leave and Deputation salaries, etc. ... ... *Charged* ...	*17,700*		*3,500*	
Voted ...	3,200		37,400	
Sterling overseas pay... ... ... *Charged* ...	...		...	
TOTAL ... *Charged* ...	*17,700*	*12,400*	*3,500*	...
Voted ...	3,200	11,600	37,400	1,071
GRAND TOTAL ... *Charged* ...	*17,700*	*12,400*	*3,500*	...
Voted ...	5,900	13,600	38,200	1,071

28.—JAILS AND CONVICT SETTLEMENTS.			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A.—JAILS		*Charged* ...	*10,600*	*10,400*	*10,400*	*8,111*
		Voted ...	5,87,200	5,96,600	6,26,900	5,76,156
B.—JAIL MANUFACTURES		Voted ...	29,000	24,000	18,900	32,748
C.—CHARGES IN ENGLAND		*Charged* ...	*700*	*700*	*700*	*628*
		Voted ...	4,000	16,900	16,600	...
D.—LOSS OR GAIN BY EXCHANGE		*Charged* ...	...	*—4*	...	*—4*
		Voted ...	...	—74	...	...
	For rounding ...	*Charged* ...	*—300*	*—96*	*—100*	...
		Voted ...	—200	+574	—400	...
		TOTAL ...	6,31,000	6,49,000	6,73,000	6,17,639
	TOTAL ..	*Charged* ...	*11,000*	*11,000*	*11,000*	*8,735*
		Voted ...	6,20,000	6,38,000	6,62,000	6,08,904

28.—JAILS AND CONVICT SETTLEMENTS.

A.—Jails.

SUMMARY.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Superintendence	*Charged* ...	*10,600*	*10,400*	*10,400*	*8,111*
	Voted ...	8,700	10,500	8,000	8,125
Pay of officers	*Charged* ...	...	...	...	...
	Voted ...	40,800	34,000	37,600	34,749
Pay of establishment	Voted ...	1,61,000	1,50,000	1,61,200	1,43,545
Allowances, Honoraria, etc.	*Charged* ...	...	...	...	...
	Voted ...	28,900	30,500	29,100	27,795
Dietary charges	Voted ...	1,96,800	1,90,300	1,68,300	1,65,332
Hospital charges	Voted ...	8,000	9,000	7,700	8,439
Clothing and bedding of prisoners	Voted ...	100	100	100	19,515
Sanitation charges	Voted ...	16,000	18,000	16,000	16,312
Charges for moving prisoners	Voted ...	20,700	24,600	23,000	27,754
Miscellaneous services and supplies	Voted ...	18,200	22,000	20,000	13,197
Contingent charges	Voted ...	18,200	21,000	19,600	10,087
Extraordinary charges for live-stock, tools and plant	Voted ...	2,500	3,000	2,800	3,579
Charges in connection with Settlement of Criminal Tribes	Voted ...	32,800	22,600	28,900	12,777
Grants-in-aid, Contributions and Donations ...	...	8,500	30,000	73,600	84,950
	Total ...	5,71,800	5,76,000	6,06,300	5,84,267
Add—Transfers from "*Jail Manufactures*" (page 113) ...	Voted ...	+26,000	+31,000	+31,000	...
TOTAL, JAILS ..		5,97,800	6,07,000	6,37,300	5,84,267
TOTAL ...	*Charged* ...	*10,600*	*10,400*	*10,400*	*8,111*
	Voted ...	5,87,200	5,96,600	6,26,900	5,76,156

28.—JAILS AND CONVICT SETTLEMENTS.

A.—Jails.

RE-DISTRIBUTION OF THE ABOVE—		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Superintendence		19,300		18,400	16,236
Central Jails		1,47,220		1,38,711	1,50,845
District Jails		2,55,183		2,23,363	2,10,331
Lock-ups		12,960		8,715	12,307
Convict Camps		91,687		1,09,967	89,570
Leave salary		4,150		4,644	7,251
Add—Transfers from jail manufactures—					
Central Jails		26,000		} +31,000	...
District Jails		...			
Criminal Tribes Settlement Office		32,800		28,900	12,777
Grants-in-aid, Contributions and Donations		8,500		73,600	84,950
TOTAL ...		5,97,800	6,07,000	6,37,300	5,84,267
TOTAL ...	*Charged* ...	*10,600*	*10,400*	*10,400*	*8,111*
	Voted ...	5,87,200	5,96,600	6,26,900	5,76,156

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*		Strength 1938-39.	Strength 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
DETAILS.							
A-1.—SUPERINTENDENCE.							
A.-1—(2) Pay of Establishment—							
Clerks and other Superior Establishment (30—250) ...		5	5	5,360		5,350	
Servants (17) ...		...	...	...		...	
Leave salary ...				240		250	
TOTAL—Voted ...				5,600	6,100	5,600	4,481
A-1.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ...	*Charged* ...			...		...	
	Voted ...			100		150	
House-rent and other allowances ...	*Charged* ...			...		...	
	Voted ...			400		350	
TOTAL ...	*Charged* ...			...	...	..	246
	Voted ...			500	700	500	823
A-1.—(4) Contingencies—							
Non-contract contingencies ...				1,800		1,100	2,821
A-1.—(5) Establishment charges payable to other Governments and Departments—							
Add—Moiety of pay and allowances of the Director of Health and Prisons, and of menials and of telephone charges transferred from "39—Public Health" (page 147).	*Charged* ...			*10,600*		*10,400*	
	Voted ...			800		800	
TOTAL ...	*Charged* ...			*10,600*	*10,400*	*10,400*	*7,865*
	Voted ...			800	900	800	...
TOTAL ..			...	19,300	20,900	18,400	16,236
TOTAL—A-1.—Superintendence ...	*Charged* ...			*10,600*	*10,400*	*10,400*	*8,111*
	Voted ...		...	8,700	10,500	8,000	8,125

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*		Strength. 1938-39	Strength. 1937-38	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
PAY OF OFFICERS.							
A-2.—SUPERINTENDENTS AND ASSTT. SURGEONS.							
A-2.—(b) **Central Jails** (240—900) + 100 Special Pay	*Charged* ...			...		...	
	Voted ...	2	2	16,300		15,800	
A-2.—(c) **District Jails** (450—600) + 50 Special Pay; Medical Officers' allowance (100—150)	Voted ...	2	2	15,200		12,900	
A-2.—(d) **Convict Camps** (500—650) + 50 Special Pay ...	Voted ...	1	1	9,300		8,900	
TOTAL—A-2.—Superintendents and Assistant Surgeons.	*Charged* ...	...	...	...	...	...	...
	Voted ...			40,800	34,000	37,600	34,749
	Total ...			40,800	34,000	37,600	34,749
PAY OF ESTABLISHMENT.							
A-3.—JAILORS, DEPUTY AND ASSISTANT JAILORS.							
A-3.—(b) Central Jails (90—350)	...	3	3	7,175		6,731	
A-3.—(c) District Jails (55—290)	...	3	4	5,175		4,679	
Temporary Establishment ...	...			2,500		...	
A-3.—(d) Convict Camps (100—290) ...	...	2	3	2,800		4,535	
Leave salary	...			750		555	
TOTAL—A-3.—Jailors, etc.—Voted	...			18,400	19,500	16,500	16,069
A-4.—CLERICAL, EDUCATIONAL AND MECHANICAL ESTABLISHMENT.—VOTED.							
A-4.—(b) Central Jails (30—200)							
Clerks, Teachers and Mechanical Engineers	...	7	7	5,300		5,255	
Temporary Establishment ...	...			800		...	
A-4.—(c) District Jails (30—125)							
Clerks, teachers and carpenters ...	...	8	8	6,200		5,770	
A-4.—(d) Convict Camps (30—100) ...	...						
Clerks and teachers	...	3	3	2,400		2,275	
Leave salary	...			300		300	

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			33,400	32,200	30,100	30,091
PAY OF ESTABLISHMENT—*contd.*						
A.-5.—JAIL GUARDING STAFF—VOTED.						
A-5.—(b) Central Jails—						
Subedars, Jamadars, Havildars, Naiks, Sepoys and Matrons (20—65)	117	117	33,030		33,028	
Temporary Establishment			1,000		793	
A-5.—(c) District Jails—						
Subedars, Jamadars, Havildars, Naiks, Sepoys and Matrons (20—65)	107	109	29,155		29,622	
Temporary Establishment			10,400		720	
A-5.—(d) Convict Camps—						
Subedars, Jamadars, Havildars, Naiks, Sepoys, etc. (21—55)	99	99	27,315		27,278	
Temporary Establishment (Including Convict Camp, Sukkur)			7,000		21,756	
Leave salary			2,500		3,103	
TOTAL—A-5—Guarding Staff ... ... Voted ...			1,10,400	1,02,300	1,16,300	98,240
A.-7—MEDICAL ESTABLISHMENT.						
A-7.—(b) Central Jails—						
Sub-Assistant Surgeons and Compounders (25—200) + 5 Special pay	3	3	4,420		4,184	
A-7.—(c) District Jails and Sub-Jails—						
Sub-Assistant Surgeons and Compounders (25—200)	4	4	7,268		6,067	
Temporary Establishment			1,500		...	
A-7.—(d) Convict Camps—						
Sub-Assistant Surgeons and Compounders (25—200)	3	3	3,412		3,863	
Leave salary			600		686	
TOTAL—A-7—Medical Establishment—Voted ...			17,200	15,500	14,800	15,214
TOTAL—Pay of Establishment—Voted ...			1,61,000	1,50,000	1,61,200	1,43,545

28.—JAILS AND CONVICT SETTLEMENTS. A—Jails—*contd.*		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Allowances, Honoraria, etc.					
A-8.—ALLOWANCES.					
Travelling Allowance—					
A-8.—(b) Central Jails	Fixed ...	...		...	
	Ordinary ...	900		1,400	
A-8.—(c) District Jails	Fixed ..	700		600	
	Ordinary ...	1,100		1,350	
A-8.—(d) Convict Camps	Fixed ...	1,600		1,800	
	Ordinary ...	900		1,050	
TOTAL—Travelling allowance—Voted ...		5,200	6,200	6,200	6,927
House-rent and other Allowances—Voted—					
A-8.—(b) Central Jails		5,525		5,200	
A-8.—(c) District Jails, Sub-Jails and temporary Camp, Sukkur ...		12,075		12,400	
A-8.—(d) Convict Camps		6,100		5,300	
Total, House-rent and other allowances ... ... Voted ...		23,700	24,300	22,900	20,868
TOTAL—A-8.—Allowances, Honoraria, etc.		28,900	30,500	29,100	27,795
Contingencies.					
A-9.—DIETARY CHARGES.					
A-9.—(b) Central Jails		53,000		46,000	
A-9.—(c) District Jails		1,14,300		96,500	
A-9.—(d) Lock-ups		7,500		4,800	
A-9.—(e) Convict Camps		22,000		21,000	
TOTAL—A-9.—Dietary Charges—Voted ...		1,96,800	1,90,300	1,68,300	1,65,332

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Contingencies—*contd.*				
A-10.—Hospital Charges—				
A-10.—(*b*) Central Jails	2,500		2,500	
A-10.—(*c*) District Jails	4,000		4,000	
A-10.—(*d*) Convict Camps	1,500		1,200	
TOTAL—A-10.—Hospital Charges—Voted ...	8,000	9,000	7,700	8,439
A-11.—Clothing and Bedding of Prisoners.				
A-11.—(*b*) Central Jails	20		20	
A11.—(*c*) District Jails...	60		70	
A-11.—(*d*) Lock-ups	...		...	
A-11.—(*e*) Convict Camps	20		10	
TOTAL—A-11.—Clothing, etc.—Voted ...	100	100	100	19,515
A-12.—Sanitation Charges.				
A-12—(*b*) Central Jails	7,450		8,000	
A-12.—(*c*) Distrit Jails	8,300		7,690	
A-12.—(*d*) Lock-cups	10		10	
A-12.—(*e*) Convict Camps	240		300	
TOTAL—A 12.—Sanitation Charges—Voted ...	16,000	18,000	16,000	16,312
A-13.—Charges for Moving Prisoners.				
A-13.—(*b*) Central Jails	3,500	...	2,000	
A-13.—(*c*) District Jails	10,750		16,400	
A-13—(*d*) Lock-ups	5,050		3,600	
A-13—(*e*) Convict Camps	1,400		1,000	
TOTAL—A-13.—Charges for Moving Prisoners—Voted ...	20,700	24,600	23,000	27,754
A-14.—Miscellaneous Services and Supplies.				
A-14.—(*b*) Central Jails...	1,900		4,000	
A-14.—(*c*) District Jails...	13,600		12,470	
A-14.—(*d*) Lock-ups	200		130	
A-14.—(*e*) Convict Camps	2,500		3,400	
TOTAL—A-11.—Miscellaneous Services and Supplies—Voted ...	18,200	22,000	20,000	13,197

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Contingencies—*contd.*				
A-15.—CONTINGENT CHARGES.				
A-15.—(*b*) Central Jails	3,800		3,400	
A-15.—(*c*) District Jails	11,800		11,095	
A-15.—(*d*) Lock-ups	...		5	
A-15.—(*e*) Convict Camps	2,600		5,100	
A-15.—(*f*) Charges for conveyance of apparatus to and from Jails in connection with lectures and magic lantern displays ...	...		...	
TOTAL—A-15.—CONTINGENT CHARGES—Voted ...	18,200	21,000	19,600	10,087
A-16.—EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.				
A-16.—(*b*) Central Jails	600		400	
A-16.—(*c*) District Jails	1,100		1,030	
A-16.—(*d*) Lock-ups	200		170	
A-16.—(*e*) Convict Camps	600		1,200	
TOTAL A-16.—EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT ... ... Voted ...	2,500	3,000	2,800	3,579

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Strength.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38	Accounts, 1936-37.
	1938-39.	1937-38.				
			Rs.	Rs.	Rs.	Rs.
A-18.—SETTLEMENT OF CRIMINAL TRIBES.						
A-18.—(1) Pay of Officers—						
Criminal Tribes Settlement Officer ... Voted ...	1	1	5,100		4,800	
Special pay			900		900	
Total—Voted ...			6,000	5,700	5,700	3,663
A-18.—(2) Pay of Establishment—						
Permanent Establishment (16—135)	40	37	14,500		9,400	
Leave salary			400		200	
Medical Establishment			...		...	
Total—Voted ...			14,900	6,000	9,600	2,763
A-18.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed) ... ... Voted ...			1,440		...	
Travelling allowance (Ordinary) ... ... Voted ...			2,000		2,100	
House-rent and other allowances ... Voted ...			860		1,000	
Total—Voted ...			4,300	4,200	3,100	1,457
A-18.—(4) Contingencies—						
Contract contingencies			...		...	
Non-contract contingencies			3,100		3,100	
Rents, rates, etc.			1,200		4,900	
Supplies and services			200		...	
Scholarships to settlers' Boys			100		...	
Total—Voted ...			4,600	4,200	8,000	2,539
A-18.—(5) Estabishment charges recoverable from other Governments, Departments and private bodies—						
Deduct.—Amount transferred to "25—General Administration—E.—District Administration" on account of half the pay of the Deputy Collector appointed as Criminal Tribes Settlement Officer for Sind (page 92).			...		—500	
Total—Voted ...			...	— 500	—500	...
A-18.—(6) Grants-in-aid, Contributions and Donations—						
Contribution to Bombay Government for detention of Hurs at Criminal Tribes Settlements, Bombay ...			3,000		3,000	
Total—Voted ...			3,000	3,000	3,000	2,355
TOTAL—Settlement of Criminal Tribes—Voted ...			32,800	22,600	28,900	12,777
A-19.—Grants-in-aid, Contributions and Donations—						
Contribution to Bombay Government for detention of Sindhi prisoners in the Bombay Presidency Jails ...			8,500		68,200	
Contribution to Bombay Government for Sindhi boys kept at Borstal School, Dharwar			...		5,400	
Do. Bengal Government			...		...	
Total—Voted ...			8,500	[illegible]	[illegible]	[illegible]

28.—JAILS AND CONVICT SETTLEMENTS. B.—Jail Manufactures.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
B.—JAIL MANUFACTURES.					
SUMMARY.					
B.-1.—CONTINGENCIES		55,000	55,000	49,900	55,470
Deduct—Amount transferred to "Jails" (page 105)		—26,000	—31,000	—31,000	—22,722
TOTAL—Voted ...		29,000	24,000	18,900	32,748
DETAILS.					
B.-1.—CONTINGENCIES.					
SUPPLIES AND SERVICES.					
B-1.—(*b*) Central Jails		33,900		31,600	
B-1.—(*c*) District Jails		20,700		17,700	
B-1.—(*d*) Convict Camps		400		600	
Total—Supplies and Services—Voted ...		55,000	55,000	49,900	55,470
TOTAL—B-1.—Contingencies—Voted...		55,000	55,000	49,900	55,470

28.—JAILS AND CONVICT SETTLEMENTS.					
C.—Charges in England.					
HIGH COMMISSIONER FOR INDIA.					
Leave and Deputation Salaries, etc.	*Charged* ...	...		...	
	Voted ...	...		12,700	
Sterling overseas pay	*Charged* ...	700		...	
	Voted ...	4,000		3,900	
Add—Moiety of Sterling Overseas pay of the Director of Health and Prisons transferred from "39.—Public Health" (page 154)	*Charged* ...	...		+700	
TOTAL ...	*Charged* ...	700	700	700	628
	Voted ...	4,000	16,900	16,600	...

29.—Police.		Detailed Account, No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A.—SUPERINTENDENCE ...	*Charged* ...		*53,900*	*31,300*	*53,700*	*29,017*
	Voted ...	29-A	33,100	33,700	31,600	29,787
B.—DISTRICT EXECUTIVE FORCE	*Charged* ...		*1,46,800*	*1,05,800*	*1,24,900*	*1,07,967*
	Voted ...	29-B	33,49,200	34,01,600	33,56,600	32,70,510
C.—VILLAGE POLICE ...	Voted ...	29-C	62,000	62,000	62,000	61,966
D.—RAILWAY POLICE ...	*Charged* ...		*17,000*	*16,500*	*15,200*	*15,410*
	Voted ...	29-D	1,22,000	1,53,500	1,39,500	1,80,823
E.—CRIMINAL INVESTIGATION DEPARTMENT	*Charged* ...		...	...	...	*2,843*
	Voted ...	29-E	1,39,000	1,43,000	1,35,100	1,36,953
F.—Charges in England ...	*Charged* ...		*18,700*	*21,800*	*26,200*	*26,499*
	Voted ...	29-F	2,300	4,000	3,800	...
Leave and Pension contribution on account of Officers of the Indian Police, payable to the Bombay Government ...	*Charged* ...		*60,800*	*62,000*	*62,000*	*52,526*
G.—LOSS OR GAIN BY EXCHANGE	*Charged* ...		...	*—134*	...	*—143*
	Voted ...		...	...	...	...
For rounding ...	*Charged* ...		*—200*	*—266*	...	...
	Voted ...		+400	+200	−600	...
TOTAL ...			40,05,000	40,35,000	40,10,000	39,14,158
TOTAL ...	*Charged* ...		*2,97,000*	*2,37,000*	*2,82,000*	*2,34,119*
	Voted ...		37,08,000	37,98,000	37,28,000	36,80,039

NOTE 1.—Provision for Sub-Inspectors, Sergeants and Prosecutors below the efficiency bar has been made under the detailed head "Non-Gazetted Executive Officers" and that for Jamadars, Head Constables and Constables under "Constabulary".

NOTE 2.—*Non-contract contingencies* include all ordinary contingent expenditure of the Department such as postage, rents, rates and taxes, petty construction, medicines, water-supply, prison-van contingencies, kit carts, telephone charges, conservancy charges, purchase of land and office expense and miscellaneous. Contingent items which are peculiar to the Department are booked under *Supplies and Services.*

DETAILED ACCOUNT No. 29-A. POLICE. A.—Superintendence.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
OFFICES OF THE INSPECTOR GENERAL AND DEPUTY INSPECTOR GENERAL.						
A.—(1) Pay of Officers—						
Inspector-General 1,750—2,150 + 200 Special pay) ...	1	1	*28,200*		*27,000*	
Deputy Inspector-General (1,450 + 200 Special pay) ...	1	1	*19,800*		*19,800*	
Total—*Charged* ...			*48,000*	*28,000*	*46,800*	*28,000*
A.—(2) Pay of Establishment—						
Clerical establishment (25—150)	14	14	20,100		18,776	
Servants (17—22)	4	4	900		924	
Total—Voted ...			21,000	21,600	19,700	18,488
A.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed) ... *Charged* ...			*1,200*		*1,200*	
Travelling allowance (Ordinary) ... *Charged* ...			*1,200*		*1,600*	
Travelling allowance (Ordinary) ... Voted ...			600		600	
House-rent and other allowances ... *Charged* ...			*2,300*		*2,900*	
House-rent and other allowances ... Voted ...			2,500		2,200	
Total ... *Charged* ...			*4,700*	*2,700*	*5,700*	*1,018*
Total ... Voted ...			3,100	3,100	2,800	2,736
A.—(4) Contingencies—						
Contract cotingencies			1,800		1,800	
Non-contract contingencies			7,000		7,100	
Pay of menials			200		200	
Total—Voted ...			9,000	9,000	9,100	8,562
A.—(5) Grants-in-aid, contributions, etc.—						
Contributions for passages of Officers of the Indian Police payable to the Bombay Government ... ... *Charged* ...			*1,200*	*600*	*1,200*	
TOTAL ...			87,000	65,000	85,300	58,804
TOTAL ... *Charged* ...			*53,900*	*31,300*	*53,700*	*29,018*
TOTAL ... Voted ...			33,100	33,700	31,600	29,786

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
SUMMARY.		Rs.	Rs.	Rs.	Rs.
B-1.—DISTRICT POLICE.					
B-1.—(a) Police Proper—					
B-1.—(a) (1) PAY OF OFFICERS	*Charged* ...	*1,08,100*	*82,700*	*1,03,000*	*91,382*
	Voted ...	1,46,200	1,66,400	1,52,600	1,62,722
B-1.—(a) (2) PAY OF ESTABLISHMENT	Voted ...	20,95,700	21,03,600	20,86,300	20,12,907
B-1.—(a) (2) ALLOWANCES, HONORARIA, ETC. ...	*Charged* ...	*18,200*	*19,500*	*18,300*	*16,585*
	Voted ...	7,47,900	7,42,900	7,38,000	7,20,684
B-1.—(a) (4) CONTINGENCIES	Voted ...	2,73,800	2,87,000	2,75,300	2,82,066
B-1.—(a) (5) GRANTS-IN-AID CONTRIBUSIONS, ETC. ...	*Charged* ...	*3,200*	*3,600*	*3,600*	...
	Voted ...	...	...	300	300
B-1.—(b) LAND CONVEYANCE LICENSING DEPARTMENT.	Voted ...	...	...	...	...
Total ...	*Charged* ...	*1,29,500*	*1,05,800*	*1,24,900*	*1,07,967*
	Voted ...	32,63,600	32,99,900	32,52,500	31,78,679
B-2.—OTHER POLICE.					
B-2.—(a) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS	Voted ...	— 500	— 500	— 500	— 2,099
B-2.—(b) ADDITIONAL POLICE ESTABLISHMENT (not fixed)	Voted ...	6,300	7,800	6,600	6,263
B-2.—(c) HARBOUR POLICE	Voted ...	82,500	72,900	73,600	71,852
Total ...	Voted ...	88,300	80,200	79,700	76,016
Establishment charges recoverable from or payable to other Governments Departments, &c.—					
Add—AMOUNT PAYABLE TO BOMBAY GOVERNMENT ON ACCOUNT OF THE COST OF TRAINING OF SIND POLICE STUDNTS IN POLICE TRAINING SCHOOL, NASIK ...	Voted ...	+ 11,400	+ 22,500	+ 25,740	+ 23,730
Add—AMOUNT PAYABLE TO BOMBAY GOVERNMENT ON ACCOUNT OF CONTRIBUTION IN RESPECT OF TRAINING OF I. P. S. OFFICERS AT THE POLICE TRAINING SCHOOL, NASIK	*Charged* ...	*+ 17,300*	...	...	...
	Voted ...	+ 3,400	+ 14,800	+ 14,780	+ 8,869
Deduct—AMOUNT RECOVERABLE FROM CENTRAL GOVERNMENT FOR TH COST OF POLICE FOR THE PILGRIM DEPARTMENT, KARACHI	Voted ...	— 2,100	— 2,100	— 2,100	— 2,033
Deduct— Do. DO. PASSPORT WORK, KARACHI.	Voted ...	— 3,800	— 3,500	— 3,500	— 3,627
Deduct— Do. DO. SHAHBANDAR OUT-POST ...	Voted ...	...	...	— 350	— 351
Deduct— Do. DO. SANITARY POLICE, KARACHI.	Voted ...	— 4,100	— 4,100	— 4,070	— 3,876
Deduct— Do. DO. AIR PORT POLICE, KARACHI.	Voted ..	— 2,500	— 2,000	— 2,000	— 2,238
Deduct—AMOUNT RECOVERABLE FROM RESERVE BANK OF INDIA, KARACHI, FOR POLICE SUPPLIED TO THEM.	Voted ...	— 5,000	— 4,100	— 4,100	— 4,659
TOTAL ...	*Charged* ...	*+ 17,300*	...	...	...
	Voted ...	— 2,700	+ 21,500	+ 24,400	+ 15,815
TOTAL ...		34,96,000	35,07,000	34,81,500	33,78,477
TOTAL ...	*Charged* ...	*1,46,800*	*1,05,800*	*1,24,900*	*1,07,967*
	Voted ...	33,49,200	34,01,600	33,56,600	32,70,510

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*		Strength 1938-39.	Strength 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs
DETAILS.							
B-1.—DISTRICT POLICE.							
POLICE PROPER.							
B-1.—(*a*) (1) Pay of Officers—							
Superintendents and Assistant Superintendents (350—1,450)	*Charged* ...	*11*	*10*	*1,08,100*		*1,07,663*	
	Voted ...		1	...		11,100	
Deputy Superintendents and Inspectors (180—800)	Voted ...	41	40	1,44,400		1,41,500	
Temporary Deputy Superintendents ...	Voted ...			...		...	
Officers under training	Voted ...			1,800		...	
Probable savings	*Charged* ...			...		*—4,663*	
	Voted ...			...		...	
TOTAL ...				2,54,300	2,49,100	2,55,600	2,54,104
TOTAL ...	*Charged* ...			*1,08,100*	*82,700*	*1,03,000*	*91,382*
	Voted ...			1,46,200	1,66,400	1,52,600	1,62,722
B-1.—(*a*) (2) Pay of Establishment—							
POLICE FORCE.							
Non-gazetted executive officers (75—290)		202	202	15,96,377		16,18,010	
Constabulary (21—50)		4,261	4,255				
MOUNTED POLICE.							
Mounted Police in Sind (21—50)		1,128	1,122	4,07,774		3,78,956	
Camel Levy.							
Constabulary (21—43)		129	129	41,540		41,520	
OFFICE AND MENIAL ESTABLISHMENT.							
Clerical establishment (30—300)		129	129	1,17,160		1,16,937	
Servants (17, 18 and 22)		49	49	10,170		9,950	
Leave salary				4,750		6,394	
Probable savings				— 82,071		—85,467	
Total—Pay of Establishment—Voted ...				20,95,700	21,03,600	20,86,300	20,12,907

DETAILED ACCOUNT No. 29-B. POLICE B.—District Executive Force—*contd.*		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate 1938-39.	Budget Estimate 1937-38.	Budget Estimate, 1937-33.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
B-1.—DISTRICT POLICE—*contd.*							
B-1.—(a) (3) Allowances, Honoraia, etc.							
Travelling allowance—*Charged*	Fixed ...			*3,400*		*3,420*	
	Ordinary ...			*13,000*		*12,900*	
Travelling allowance—Voted	Fixed ...			3,24,900		3,21,180	
	Ordinary ...			2,01,000		2,00,000	
Cost of passage granted under the Superior Civil Services Rules, 1924 ...	*Charged* ...			...		...	
House-rent and other allowances	*Charged* ...			*1,800*		*1,980*	
	Voted ...			2,60,300		2,52,820	
Probable saving—Voted	...			—38,300		—36,000	
TOTAL	...			7,66,100	7,62,400	7,56,300	7,37,269
TOTAL	*Charged* ...			*18,200*	*19,500*	*18,300*	*16,585*
	Voted ...			7,47,900	7,42,900	7,38,000	7,20,684

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*	Strength 1938-39.	Strength 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
B.-1.—DISTRICT POLICE—*contd.*						
B.-1—(a) (4) Contingencies—						
Contract contingencies			23,100		22,660	
Pay of menials			60,100		60,000	
Non-contract contingencies—						
Telephone charges			12,000		11,000	
Conservancy charges			350		300	
Rents, rates and taxes			21,000		19,700	
Service postage and telegrams			38,000		38,000	
Other items			20,740		22,240	
Supplies and services—						
Clothing charges			64,300		63,900	
Ordnance stores ... ... } Re-armament of the Police Force			21,300		18,000	
Other items			12,910		16,000	
New Prison Motor Van for the Karachi City Police ...			...		3,500	
TOTAL—Voted ...			2,73,800	2,87,000	2,75,300	2,82,056
B-1—(a) (5) Grant-in-aid, Contributions, etc.—						
Contributions for passage of officers of the Indian Police payable to the Bombay Government ... ... *Charged* ...			*3,200*		*3,600*	
Grant for medical-aid to families of Policemen in Sind ... ... Voted ...			...		300	
TOTAL ... *Charged* ...			*3,200*	*3,600*	*3,600*	...
TOTAL ... Voted ...			...	...	300	300
B-1—(b) Land Conveyance Licensing Department—						
(1) Pay of Establishment			6,097	5,900	5,706	5,541
(2) Allowances, Honoraria, etc.			1,780	1,800	1,775	1,729
(3) Contingencies			7,000	6,800	6,349	7,017
(4) *Deduct*—Amount transferred to "12.—Charges on account of Motor Vehicles Taxation Act" (*vide* page 68)			— 1,375	—1,300	—1,260	— 1,504
(5) *Deduct*—Receipts under Deposit Account of the "Receipts under the Public Conveyance Act" retained to meet charges			— 13,502	—13,200	—12,570	— 12,783
TOTAL—Voted ...			...	..	...	...

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
B-2.—OTHER POLICE.						
B-2.—(*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.						
B-2.—(a) (2) Pay of Establishment—						
Constabulary			10,000	9,000	10,000	8,366
B-2.—(a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			650		670	
House-rent and other allowances			2,050		1,930	
Total ...			2,700	1,900	2,600	1,944
B-2.—(a) (4) Contingencies—						
Rents, rates and taxes			3,250		3,250	
Supplies and services			550		550	
Total ...			3,800	3,700	3,800	3,637
Lump provision for Police			1,700	1,700	1,700	
Total ...			18,200	16,300	18,100	13,947
B-2.—(a) (5) Establishment charges recoverable from other Governments, Departments, etc —						
Deduct—Contributions			−18,700	−16,800	−18,600	−16,046
TOTAL—Voted ...			−500	−500	−500	−2,099
B-2.—(*b*) ADDITIONAL POLICE ESTABLISHMENT.						
B-2.—(b) (2) Pay of Establishment—						
Police Force (not fixed)			5,000	6,300	5,000	4,769
B-2.—(b) (3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			1,060		1,060	
Travelling allowance (Ordinary)			40		40	
Total ...			1,100	1,200	1,100	1,176
B-2.—(b) (4) Contingencies—						
Non-contract contingencies			250		250	
Supplies and services			250		250	
Total ...			500	300	500	318
B-2.—(b) (5) Establishment charges recoverable from other Government Departments, etc.						
Deduct—Contribution			−300	...	...	...
TOTAL—Voted ...			6,300	7,800	6,600	6,263

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
B-2.—OTHER POLICE.—*contd.*						
B-2.—(*c*) HARBOUR POLICE.						
B-2.—(c) (1) Pay of Officers—						
Inspector (80—255)	1	1	3,100		3,100	
Total ...			3,100	3,100	3,100	3,060
B-2.—(c) (2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	7	7	11,790		12,283	
Constabulary (21—50)	106	106	33,430		33,919	
Clerk (105—140)	1	1	1,380		1,298	
Probable savings			...		...	
Total ...			46,600	46,000	47,500	45,178
B-2.—(c) (3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			1,000		1,130	
Travelling allowance (Ordinary)...			750		750	
House-rent and other allowances			12,550		12,320	
Total ...			14,300	14,700	14,200	14,390
B-2.—(c) (4) Contingencies—						
Contract contingencies			220		220	
Non-contract contingencies			13,350		4,256	
Supplies and services			4,540		4,240	
Pay of menials			90		84	
Total ...			18,200	8,800	8,800	9,224
B-2.—(c) (5) Grants-in-aid, Contributions, etc.—						
Grant for medical-aid to families of Policemen in Sind ... ... Voted ...			300	300		
TOTAL—Voted ...			82,500	72,900	73,600	71,852

DETAILED ACCOUNT No. 29-C. POLICE. C—Village Police		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
C.—(1) Pay of Establishment—							
Pagis or Village Trackers in Sind ...	...	492	492	61,400		61,300	
Probable savings	...						
Total	...			61,400	61,300	61,300	61,463
C.—(2) Allowances, Honoraria, etc.—							
Rewards to Pagis	...			400		470	
Travelling allowance (fixed)	...			200		230	
Total	...			600	700	700	503
TOTAL—Voted	...			62,000	62,000	62,000	61,966

DETAILED ACCOUNT No. 29-D. POLICE. D.—Railway Police.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
D.—RAILWAY POLICE.						
D.—(1) Pay of Officers—						
Superintendent (650—1,450) ... ... *Charged* ...	1	1	*14,400*		*12,900*	
Inspectors (180—300) ... .. Voted ...	2	2	6,700		6,700	
Leave salary ... ... *Charged* ...		...	...		...	
Total .. *Charged* ...		...	*14,400*	*13,900*	*12,900*	*13,253*
Total .. Voted ...			6,700	6,700	6,700	6,634
D.—(2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	16	16	24,000		26,800	
Constabulary (21—50)	292	267	85,000		84,937	
Clerical establishment (30—150)	11	11	11,100		11,631	
Servants (17—18)	4	4	800		828	
Leave salary			600		604	
Probable savings					...	
Total—Voted ...			1,21,500	1,24,600	1,24,800	1,12,560
D.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... Fixed ... *Charged* ...					...	
Travelling allowance ... Ordinary. *Charged* ...			*1,100*		*900*	
Travelling allowance ... Fixed ... Voted ...			5,050		5,040	
Travelling allowance ... Ordinary. Voted ...			10,000		10,000	
House-rent and other allowances ... *Charged* ...		...	*900*		*800*	
House-rent and other allowances ... Voted ...			16,250		16,760	
Total .. *Charged* ...			*2,000*	*2,000*	*1,700*	*2,157*
Total .. Voted ...			31,300	33,500	31,800	29,257
D.—(4) Contingencies—						
Contract contingencies		...	1,200		1,200	
Non-contract contingencies—						
Rents, rates and taxes		...	20,850		20,760	
Other items			1,650		1,400	
Supplies and services—						
Clothing charges			4,500		3,200	
Other items			1,050		840	
Pay of menials			1,050		1,000	
Total—Voted ...			30,300	40,900	28,400	32,372
TOTAL ...			2,06,200	2,21,600	2,06,300	1,96,233
TOTAL ... *Charged* ...			*16,400*	*15,900*	*14,600*	*15,410*
TOTAL ... Voted ...			1,89,800	2,05,700	1,91,700	1,80,823
D.—(5) Establishment charges recoverable from other Governments, Departments, etc.—						
Add—Contribution for passage of officers of the Indian Police payable to the Bombay Government ... *Charged* ..		...	*+ 600*	*+ 600*	*+ 600*	...
Deduct—Contribution from the North-Western Railway for 'Order' Police ... ... Voted ...		...	—67,800	—52,200	—52,200	
Net Total ... *Charged* ..			*17,000*	*16,500*	*15,200*	*15,410*
Net Total ... Voted ..		...	1,22,000	1,53,500	1,39,500	1,80,823

DETAILED ACCOUNT No. 29-E. POLICE. E.—Criminal Investigation Department.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
E.—CRIMINAL INVESTIGATION DEPARTMENT.						
E.—(1) Pay of Officer.—						
Superintendent (650—1,450) ... ... *Charged* ...						
Deputy Superintendents and Inspectors (180—800) ... ... Voted ...	8	8	33,100		36,300	
Probable savings ... ... Voted ...						
Total ... *Charged* ...					...	*2,579*
Total ... Voted ...			33,100	41,000	36,300	39,928
E.—(2) Pay of Establishment—						
Non-gazetted executive officers (75—145)	10	10	20,097		19,809	
Constabulary (36—50)	26	26	13,782		13,222	
Clerical establishment (40—300)	14	14	21,361		21,709	
Servants (17—21)	16	16	3,336		3,158	
Leave salary			724		802	
Total ...			59,300	59,600	58,700	56,900
E.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... *Charged* ... Fixed ...			...		...	
Travelling allowance ... *Charged* ... Ordinary ...			...		...	
Travelling allowance .. Voted ... Fixed ...			6,000		6,000	
Travelling allowance .. Voted ... Ordinary ...			5,800		5,800	
House-rent and other allowances ... *Charged* ...			...		...	
House-rent and other allowances ... Voted ...			12,000		11,400	
Total ... *Charged* ...			...	...	...	*264*
Total ... Voted ...			23,800	25,600	23,200	22,180
E.—(4) Contingencies—						
Contract contingencies			1,300		1,300	
Non-contract contingencies—						
Rents, rates and taxes			9,590		9,250	
Other items			9,840		4,582	
Supplies and services			2,020		1,720	
Pay of menials			50		48	
Total ...			22,800	16,800	16,900	17,945
TOTAL ...			1,39,000	1,43,000	1,35,100	1,39,796
TOTAL ... *Charged* ...			...	...	...	*2,843*
TOTAL ... Voted ...			1,39,000	1,43,000	1,35,100	1,36,953

DETAILED ACCOUNT No. 29-F. POLICE. Charges in England.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
HIGH COMMISSIONER FOR INDIA.					
Leave and Deputation Salaries, etc.	*Charged* ...	...		...	...
	Voted ...	2,300		3,800	...
Sterling overseas pay	*Charged* ...	*18,700*		*26,200*	*26,507*
TOTAL ...	*Charged* ...	*18,700*	*21,800*	*26,200*	*26,507*
	Voted ...	2,300	4,000	3,800	...
30.—PORTS AND PILOTAGE.					
B.—Other Ports.					
PORTS ESTABLISHMENT.					
CHARGES FOR THE SURVEY OF STEAM VESSELS.					
Establishment charges payable to other Governments, Departments, etc.					
Add—Local Government's share of cost of the Ship Survey Department, Karachi	*Charged* ...	*500*	*1,500*	*1,500*	*1,200*
	Voted ...	400	400	400	250
For rounding ...	*Charged* ...	+ *500*	—*500*	—*500*	...
	Voted ...	+ 600	+600	+600	...
TOTAL ...		2,000	2,000	2,000	1,450
TOTAL ...	*Charged* ...	*1,000*	*1,000*	*1,000*	*1,200*
	Voted ...	1,000	1,000	1,000	250

37.—EDUCATION.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
A.—UNIVERSITY.					
A.—Grants to universities		...	...	...	...
B.—Government arts colleges		...	...	...	...
C.—Grants to non-Government arts colleges		43,800	43,500	44,800	29,000
D.—Government professional colleges		...	...	...	...
E.—Grants to non-Government professional colleges... ...		40,400	44,500	41,200	39,100
TOTAL—Voted ...		84,200	88,000	86,000	68,100
B.—SECONDARY.					
F.—Government secondary schools		1,96,400	1,98,300	1,98,800	1,94,688
G.—(1) Direct grants to non-Government secondary schools ...		2,33,900	2,21,000	2,18,600	1,99,768
(2) Direct grants to non-Government secondary schools for Anglo-Indian and European Education		39,400	38,100	38,100	37,700
H.—Grants to local bodies for secondary education ...		48,500	47,600	47,600	44,588
TOTAL—Voted ...		5,18,200	5,05,000	5,03,100	4,76,744
C.—PRIMARY.					
I.—Government primary schools		...	...	...	...
J.—Direct grants to non-Government primary schools ...		2,17,600	1,87,600	1,94,900	1,64,346
K.—Grants to local bodies for primary education		18,69,400	18,54,400	18,54,400	16,86,685
TOTAL—Voted ...		20,87,000	20,42,000	20,49,300	18,51,031
D.—SPECIAL.					
L.—Government special schools		75,600	73,500	76,500	74,051
M.—Direct grants to non-Government special schools ...		6,300	5,375	5,800	5,759
N.—Grants to local bodies for special education		100	125	100	125
TOTAL—Voted ...		82,000	79,000	82,400	79,935
E.—GENERAL.					
O.—Direction		54,800	58,600	54,600	50,040
P.—(1) Inspection		1,08,400	1,06,300	1,02,300	1,04,601
(2) Inspection—Anglo-Indian and European Education ...		1,800	1,800	1,800	1,963
Q.—(1) Scholarships		1,12,900	1,09,500	1,11,000	1,09,223
(2) Scholarships—Anglo-Indian and European Education ...		500	900	400	468
R.—(1) Miscellaneous		13,600	13,600	13,800	12,549
(2) Miscellaneous—Anglo-Indian and European Education ...		300	300	...	...
TOTAL—Voted ...		2,92,300	2,91,000	2,83,900	2,78,844
F.—CHARGES IN ENGLAND.					
S.—High Commissioner for India	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
T.—Loss or Gain by Exchange	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
For rounding	*Charged* ...	...	...	...	...
	Voted ...	+300	...	+300	...
GRAND TOTAL ...		30,64,000	30,05,000	30,05,000	27,54,654
TOTAL ...	*Charged* ...	...	...	...	...
	Voted ...	30 64,000	30,05,000	30,05 000	27,54,654

DETAILED ACCOUNT No. 37-A. EDUCATION. University.	Strength.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.						
Recurring Grants			43,000	43,000	43,000	
Non-Recurring Grants			...	...	...	
C-1.—Grants to Arts Colleges of other Provinces.						
Recurring Grant.						
Contribution to Bombay Government on account of Sindhi students in Royal Institute of Science, Bombay ...			800	500	1,800	
TOTAL—Voted ...			43,800	43,500	44,800	29,000
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.						
E-1.—Grants-in-aid, Contributions and Donations.						
Recurring grants			34,000	37,300	34,000	
Non-recurring grants			...	...	...	
E-2.—Grants to Professional Colleges of other Provinces.						
Grants-in-aid, Contributions and Donations.						
Recurring grants—						
Contribution to Bombay Government on account of Sindhi students in the College of Engineering, Poona, and Secondary Training College, Bombay and the Sydenham College of Commerce, Bombay			6,400	7,200	7,200	
TOTAL—Voted ...			40,400	44,500	41,200	39,100

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
F.—SECONDARY SCHOOLS FOR BOYS.						
F.—(1) Pay of Officers—						
Principal and Head Masters (250—800)	5	6	26,020		23,820	
Special pay to medical officer for medical charge ...			180		180	
Probable saving			— 2,000			
TOTAL—Voted ...			24,200	23,500	24,000	24,761
F.—(2) Pay of Establishment—						
Head Masters, Assistant Masters, Superintendent (30—300).	88	88	1,46,252		1,48,597	
Clerks (30—100)	5	5	4,133		3,901	
Laboratory Assistants (20—30)	3	4	955		1,242	
Servants (12—24)	18	18	3,420		3,420	
Special pay to medical officer for medical charge ...			240		240	
TOTAL—Voted ...			1,55,000	1,57,400	1,57,400	1,53,115
F.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			840		840	
House-rent and other allowances...			5,960		6,060	
TOTAL—Voted ...			6,800	6,900	6,900	7,008
F.—(4) Contingencies—						
Contract contingencies			4,466		4,440	
Pay of menials			3,448		3,230	
Non-contract contingencies			2,172		2,516	
Other supplies and services			314		314	
TOTAL—Voted ...			10,400	10,500	10,500	9,804
TOTAL—Voted ...			1,96,400	1,98,300	1,98,800	1,94,688

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
G.-(1)—DIRECT GRANTS TO NON GOVERNMENT SECONDARY SCHOOLS.						
G-1.—Grants in-aid, Contributions and Donations.						
(i) Recurring.						
G.-1.—(a) Ordinary grants-in-aid, etc.—						
English-Teaching schools			20,040	...	14,340	
Anglo-Vernacular schools			2,10,000		2,00,650	
G.-1.—(b) Special grants-in-aid, etc.—			...			
War and Fee grants			2,300		2,070	
(ii) Non-Recurring.			...			
Building grants			...		...	
Grants for apparatus, books and furniture			1,560		1,540	
TOTAL—Voted ...			2,33,900	2,21,000	2,18,600	1,99,768
G.-(2).—Direct Grants to Non Government Secondary Schools for Anglo-Indian and European Education.						
G.-2.—Grants-in aid, Contributions and Donations.						
(i) Recurring.						
G.-2.—(a) Ordinary Grants-in-aid—						
To Secondary schools			26,500 ...	...	25,200	
G.-2.—(b) Special Grants in aid—						
For Anglo-Indian and European Education ...			12,600 ...	...	12,600	
Grants to Soldiers' Children			...		...	
(ii) Non-recurring.						
Building grants					...	
Miscellaneous			300		300	
TOTAL—Voted ...			39,400	38,100	38,100	37,700

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
H.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.						
H.-I.—Grants-in-aid, Contributions and Donations.						
(i) Recurring.						
H.-1.—(a) Ordinary grants-in-aid, etc.—						
Anglo-Vernacular schools			48,000		47,175	
H.-1.—(b) Special grants-in-aid, etc.—						
War and Fee grants			200		235	
(ii) Non-Recurring.						
Grants for apparatus, books, etc.			300		190	
TOTAL—Voted ...			48,500	47,600	47,600	44,588
DETAILED ACCOUNT No. 37-C. **EDUCATION.** **Primary.**						
J.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.						
J.-1.—Grants-in-aid, Contributions and Donations.						
(i) Recurring.						
1.—Ordinary Grants			2,16,580		1,93,880	
2.—Special Grants to Mulla Schools for taluka work ...			...		...	
3.—War and Fee grants			20		20	
(ii) Non-recurring.						
1.—Building grants			...		...	
2.—Grants for apparatus, books and furniture			1,000	...	1,000	
TOTAL—Voted ...			2,17,600	1,87,600	1,94,900	1,64,346
K.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.						
(i) Recurring.						
Grants to Local bodies			18,64,000		18,49,000	
(ii) Non-Recurring.						
Building and Equipment grants			5,400		5,400	
TOTAL—Voted ...			18,69,400	18,54,400	18,54,400	16,86,685

DETAILED ACCOUNT No. 37-D. EDUCATION. Special.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
L.—GOVERNMENT SPECIAL SCHOOLS.						
SUMMARY						
L.-1.—Training schools for boys			47,300	46,800	48,800	46,988
L.-2.—Training schools for girls			28,300	26,700	27,700	27,063
TOTAL—Voted ...			75,600	73,500	76,500	74,051
DETAILS.						
L.—GOVERNMENT SPECIAL SCHOOLS.						
L.-1.—TRAINING SCHOOLS FOR BOYS.						
L.-1.—(1) Pay of Officers—						
Principal (250—800)	1	1	6,000		5,700	
TOTAL—Voted ...			6,000	5,700	5,700	5,035
L.-1.—(2) Pay of Establishment—						
Head Masters, Assistant Masters in District Training Schools (30—300)...	9	9	16,947		17,207	
Head Masters, Assistant Masters in Practising Schools (35—75)	8	8	5,940		5,880	
Clerk (30—100)	1	1	1,200		1,200	
Servants (15—21)	5	5	993		993	
Special pay to medical officer for medical charge ...			120		120	
TOTAL—Voted ...			25,200	25,000	25,400	25,884
L.-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			...		...	
Travelling allowance (Ordinary)			200		175	
House-rent and other allowances			800		852	
Stipends to students...			8,000		9,573	
Allowances for medical charge			...		...	
Allowance for Mulla Magazine			600		600	
TOTAL—Voted ...			9,600	9,600	11,200	9,891
Carried over ...			40,800	40,300	42,300	40,810

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
L.—GOVERNMENT SPECIAL SCHOOLS—*concld.*						
L-1.—TRAINING SCHOOL FOR BOYS—*concld.*						
Brought forward ..			40,800	40,300	42,300	40,810
L-1.—(4) Contingencies—						
Contract contingencies			1,400		1,400	
Pay of menials			3,984		3,984	
Non-contract contingencies			206		206	
Other supplies and services			550		550	
Reserve			...		...	
Allowance for medical charge			...		...	
Mulla Magazine			360		360	
TOTAL—Voted ...			6,500	6,500	6,500	6,178
TOTAL—Voted ...			47,300	46,800	48,800	46,988
L-2.—TRAINING SCHOOLS FOR GIRLS.						
L-2.—(1) Pay of Officers—						
Lady Superintendent (200—700)	1	1	4,460		4,260	
Special pay to medical officer for medical charge ...			240		240	
TOTAL—Voted ..			4,700	4,500	4,500	4,309
L-2.—(2) Pay of Establishment—						
Head Mistresses, Assistant Mistresses, etc. (30—200) ...	7	7	9,192		8,727	
Head Mistresses, Assistant Mistresses in practising Schools (30—60)	7	7	4,696		5,009	
Clerks (30—80)	1	1	960		960	
Servants (15—29)	5	6	952		1,104	
TOTAL—Voted ...		...	15,800	15,800	15,800	15,303
L-2.—(1) Allowances, Honoraria, etc.—						
Travelling allowance ... { Fixed			...		...	
Travelling allowance ... { Ordinary			175		150	
House-rent and other allowances			1,125		1,128	
Stipends to students			3,500		3,322	
TOTAL ... Voted ...			4,800	3,600	4,600	4,683
Carried over ..			25,300	23,900	24,900	24,295

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
L.—GOVERNMENT SPECIAL SCHOOLS—*contd.*						
L-2.—TRAINING SCHOOLS FOR GIRLS.—*contd.*						
Brought forward ...			25,300	23,900	24,900	24,295
L.-2.—(4) Contingencies—						
Contract contingencies			520		510	
Pay of menials			2,157		1,977	
Non-contract contingencies			323		313	
Allowance for medical charge			...		...	
Reserve			...		...	
TOTAL—Voted ...			3,000	2,800	2,800	2,768
TOTAL—Voted ...			28,300	26,700	27,700	27,063
M.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.						
M.-1.—Grants-in aid, Contributions and Donations.						
(i) Recurring.						
Recurring grants			6,000		5,500	
(ii) Non-recurring.						
Building grants and grants for apparatus, books and furniture			...		...	
M.-2—DIRECT GRANTS TO SPECIAL SCHOOLS OF OTHER PROVINCES						
M.-2.—Grants in-aid, Contributions and Donations.						
Recurring grants						
Contribution to Bombay Government on account of Sindh Students in the Sir J. J. School of Art, Bombay ...			300		300	
TOTAL—Voted ...			6,300	5,375	5,800	5,759
N.—GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.						
N.1.—Grants-in aid, Contributions and Donations.						
Recurring grants			100		100	
TOTAL—Voted ..			100	125	100	125

DETAILED ACCOUNT No. 37-E. EDUCATION. General.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
O.—DIRECTION.						
O.—(1) Pay of Officers—						
Director of Public Instruction (1,200—1,500) ...	1	1	14,410		14,576	
Personal Assistant (170—500)	1	1	8,490		6,524	
Educational Inspector (300—900)			...		...	
Probable saving			— 1,000			
TOTAL—Voted ...			21,900	25,100	21,100	17,755
O.—(2) Pay of Establishment—						
Office Superintendent and Clerks (30—300)... ...	17	17	20,256		20,656	
Servants (16—18)	8	8	1,544		1,544	
TOTAL—Voted ...			21,800	22,200	22,200	21,010
O.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			3,600		3,600	
House-rent and other allowances			3,000		3,000	
TOTAL—Voted ...			6,600	6,600	6,600	7,075
O.—(4) Contingencies—						
Contract contingencies			800		768	
Pay of menials			672		696	
Non-contract contingencies			3,028		3,236	
TOTAL—Voted .			4,500	4,700	4,700	4,200
TOTAL—Voted ...			54,800	58,600	54,600	50,040

DETAILED ACCOUNT No. 37-E. EDUCATION. General—*contd.*	Strength. 1938-39	Strength. 1937-38	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs	Rs.
P. (1).—INSPECTION.						
P.-1.—(1) Pay of Officers—						
Educational Inspector in Sind (300—900)	1	1	3,600		1,200	
Inspectress (300—750)	1	1	5,553		5,253	
Deputy Inspectors and Inspectresses (250—800) ...	5	5	14,047		13,247	
Probable saving			— 3,000		...	
Total—Voted ...			20,200	20,700	19,700	18,733
P.-1.—(2) Pay of Establishment—						
Assistant Deputy Inspectors (50—250)	18	18	37,156		34,961	
Clerks (30—200)	16	16	12,563		11,758	
Servants (15—24)	41	41	7,881		7,881	
Leave salary			1,000		1,000	
Temporary Establishment			...		...	
Total—Voted ...			58,600	56,600	55,600	58,160
P.-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... ... Fixed ...			860		860	
Travelling allowance ... ... Ordinary ..			16,000		15,600	
House-rent and other allowances			1,640		1,440	
Total—Voted ...			18,500	17,900	17,900	18,330
P.-1.—(4) Contingencies—						
Contract contingencies			4,048		4,040	
Pay of menials			276		276	
Non-contract contingencies			4,026		3,934	
Other supplies and services			850		850	
Reserve			...		......	
Total—Voted ...			9,200	9,100	9,100	9,378
Contribution payable to Government of Bombay on account of Inspection of drawing schools in Sind			1,900	2,000	...	...
TOTAL—VOTED ...			1,08,400	1,06,300	1,02,300	1,04,601
P. (2)—INSPECTION.						
(Anglo-Indian and European Education.)						
Contribution payable to Bombay Government on account of Inspection of European and English teaching Schools in Sind			1,800		1,800	
TOTAL—VOTED ...			1,800	1,800	1,800	1,963

DETAILED ACCOUNT No. 37-E. EDUCATION. General—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget, Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
Q. (1)—SCHOLARSHIPS.						
In Arts Colleges			14,378		14,378	
In Professional Colleges			1,710		1,440	
In Secondary Schools			79,334		79,334	
In Primary Schools			19,080		6,180	
In other Special Schools			...		...	
In Indian Military College at Dehra Dun			1,000		1,000	
In Indian Military Academy, Dehra Dun			1,000		1,000	
Loss of fees on account of free Studentships and other remissions			...		12,043	
Deduct—Probable saving on account of retrenchment ...			— 3,602		—4,375	
TOTAL—VOTED ..			1,12,900	1,09,500	1,11,000	1,09,223
Q. (2)—SCHOLARSHIPS.						
Anglo-Indian and Europeon Education.						
Scholarships—						
In Colleges			360		270	
In Secondary Schools			140		130	
In Special Schools			...		...	
Probable saving			...		...	
TOTAL—VOTED ...			500	900	400	468
R.—MISCELLANEOUS.						
EXAMINATION CHARGES ... Voted ...			7,480		7,780	
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE ...			600		600	
DAKSHINA AND OTHER FELLOWSHIPS			720		720	
DEPARTMENTAL PUBLICATIONS			...		......	
GRANT TO THE BOY SCOUTS' ASSOCIATION			3,500		3,500	
GRANT TO THE GIRL GUIDES' ASSOCIATION			1,000		1,000	
MISCELLANEOUS			300		200	
TOTAL—VOTED ...			13,600	13,600	13,800	12,549
R.—(2) MISCELLANEOUS.						
CONTRIBUTION TO GOVERNMENT OF BOMBAY ON ACCOUNT OF SHARE PAYABLE BY THE GOVERNMENT OF SIND TO THE INTER-PROVINCIAL BOARD FOR ANGLO-INDIAN AND EUROPEAN EDUCATION			300	300	...	...
TOTAL—VOTED ...			13,900	13,900	13,800	12,549

DETAILED ACCOUNT No. 37-F. EDUCATION. Charges in England.						
S.—High Commissioner for India.						
Stores			...	...	..	...
Leave and Deputation Salaries, etc. ... Charged ...			...	...	...	...
Leave and Deputation Salaries, etc. ... Voted ...			...	...	...	...
Sterling Overseas Pay			...	..	..	..
TOTAL ... Charged ...			...	...	...	...
TOTAL ... Voted ...						

38.—MEDICAL.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A.—Medical establishment ...	*Charged* ...	38-A	*53,100*	*44,000*	*52,500*	*51,561*
	Voted ...		82,600	82,000	78,400	70,746
B.—Hospitals and dispensaries ...	Voted ...	38-B	4,83,200	4,75,000	4,76,900	4,34,448
C.—Grants for medical purposes ...	Voted ...	38-C	43,400	43,400	43,400	42,809
D.—Medical colleges and schools ...	*Charged* ...	38-D	*1,800*	*800*	*1,800*	*1,800*
	Voted ...		58,100	58,000	60,600	54,359
E.—Mental hospitals	*Charged* ...	38-E	*1,800*	*800*	*1,800*	*1,800*
	Voted ...		34,800	35,000	34,200	34,510
F.—Charges in England	*Charged* ...	38-F	*10,300*	*7,500*	*10,300*	*10,228*
	Voted ...		...	...	...	...
G.—Loss or gain by Exchange ...	*Charged* ...		...	*— 38*	...	*— 58*
	Voted ...		...	...	...	...
Leave and pension contribution on account of officers of I.M.S., and I.M.D., payable to the Bombay Government	*Charged* ...		*19,000*	*20,000*	*20,000*	*18,192*
	Voted ...		2,000	...	...	...
For rounding	*Charged* ...		...	*— 62*	*+ 600*	...
	Voted ...		— 100	— 400	+ 500	...
	TOTAL ...		7,90,000	7,66,000	7,81,000	7,20,395
TOTAL ...	*Charged* ...		*86,000*	*73,000*	*87,000*	*83,523*
	Voted ...		7,04,000	6,93,000	6,94,000	6,36,872

DETAILED ACCOUNT No. 38-A.

MEDICAL.

A.—Medical Establishment.

SUMMARY.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
A.—(1) Superintendence	*Charged* ...	*10,600*	*10,400*	*10,400*	*8,624*
	Voted ...	10,700	10,000	9,200	6,604
A.—(2) District medical officers	*Charged* ...	*42,500*	*33,600*	*42,100*	*42,937*
	Voted ...	41,800	43,000	35,400	36,658
A.—(3) Reserve medical subordinates	Voted ...	30,100	29,000	33,800	27,484
	TOTAL ...	1,34,700	1,26,000	1,30,900	1,22,307
TOTAL ...	*Charged* ...	*53,100*	*44,000*	*52,500*	*51,561*
	Voted ...	82,600	82,000	78,400	70,746

DETAILED ACCOUNT No. 38-A. MEDICAL. A.—Medical Establishment—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1.—SUPERINTENDENCE.						
A-1.—(1) Pay of Officers—						
Deputy Director of Civil Hospitals (1,500—60—1,800) ... ... Charged ...	1	*1*	...		...	
Total—*Charged* ...			...	...	...	...
A-1.—(2) Pay of Establishment—						
Clerks (25—300)	7	5	7,700		5,521	
Servants (17)			...		...	
Leave salary			200		279	
Total—Voted ...			7,900	6,500	5,800	4,171
A-1.—(3) Allowances, Honoraria, etc.—						
House-rent and allowances			400		420	
Travelling allowance (Ordinary)			200		380	
Total ... { *Charged* ...			...		...	*759*
Total ... { Voted ...			600	800	800	822
A-1.—(4) Contingencies—						
Non-contract contingencies			1,200		1,800	
Rates, rents and taxes			200		...	
Total—Voted ...			1,400	1,800	1,800	1,611
A-1.—(5) Establishment charges payable to other Governments. Departments, etc.—						
Add—Moiety of pay and allowances of the Director of Health and Prison Services and of menials and of telephone charges debited to "39.—Public Health" (page 147). { *Charged* ...			*+10,600*	*+10,400*	*+10,400*	*+7,865*
{ Voted ..			+800	+900	+800	
TOTAL ...			21,300	20,400	19,600	15,228
TOTAL ... { *Charged* ...			*10,600*	*10,400*	*10,400*	*8,624*
TOTAL ... { Voted ..			10,700	10,000	9,200	6,604

DETAILED ACCOUNT No. 38-A. MEDICAL. A.—Medical Establishment—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A-2.—DISTRICT MEDICAL OFFICERS.						
A-2.—(1) Pay of Officers—						
Civil Surgeons and other officers { *500—1,850* ... } *Charged* ...	2	2	*40,200*	...	*40,800*	
Civil Surgeons and other officers { 200—850 S. P. (100) (50) } Voted ...	5	5	39,100		32,900	
Total ... { *Charged* ...			*40,200*	*31,600*	*40,800*	*41,400*
Total ... { Voted ...		...	39,100	40,000	32,900	34,707
A-2.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances ... { *Charged* ...			*500*		*500*	
House-rent and other allowances ... { Voted ...			720		480	
Travelling allowance ... *Charged* ... { Fixed ...			...		...	
Travelling allowance ... *Charged* ... { Ordinary ...			*800*		*800*	
Travelling allowance ... Voted ... Ordinary ...			1,980		2,020	
Total { *Charged* ...			*1,300*	*2 000*	*1,300*	*1,537*
Total { Voted ...		...	2,700	3,000	2,500	1,951
A-2.—(3) Grants-in-aid, Contributions, etc.—						
Contribution for passage of officers transferred to or from other Governments, Departments, etc. ... .. *Charged* ...			*1,200*		...	
For rounding			*– 200*		...	
Total—*Charged* ...			*1,000*	...	...	...
TOTAL ...			84,300	76,600	77,500	79,595
TOTAL ... { *Charged* ...			*42,500*	*33,600*	*42,100*	*42,937*
TOTAL ... { Voted ...			41,800	43,000	35,400	36,658
A-3.—RESERVE MEDICAL SUBORDINATES.						
A-3.—(1) Pay of Officers—						
Bombay Medical Service Officers (200—450) ..	2	2	4,800	4,600	4,800	863
A-3.—(2) Pay of Establishment—						
Subordinate Medical Service Officers (60—7—200) ...	15	15	22,100	22,000	26,600	24,094
A-3.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			2,300		1,500	
Travelling allowance (Ordinary)			900		900	
Total ...			3,200	2,400	2,400	2,527
TOTAL—Voted ...			30,100	29,000	33,800	27,484

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
B.-2.—Mofussil Hospitals and Dispensaries... Voted ...			3,33,700	3,29,100	3,24,100	3,19,819
B.-3.—Leper Asylums ... ... Voted ...			3,400	3,700	2,800	2,970
B.-4.—Grants to Hospitals and Dispensaries... Voted ...			1,46,100	1,42,200	1,50,000	1,11,659
Total—Voted ...			4,83,200	4,75,000	4,76,900	4,34,448
B.-2.—MOFUSSIL HOSPITALS AND DISPENSARIES.						
B-2.—(1) Pay of Officers—						
Woman Assistant Surgeon (250—500)	1	1	5,260		4,920	
Bombay Medical Service Officers (including those attached to Grant-in-aid Dispensaries). (200—850) S. P. (100) (50)	3	3	10,620		14,760	
Military Assistant Surgeon (200—700)	1	1	6,120		6,720	
Total ...			22,000	18,400	26,400	24,019
B.-2.—(2) Pay of Establishment—						
Subordinate Medical Service Officers (including those attached to Grant-in-aid Dispensaries) (60—7—200) ...	70	67	1,38,465		1,28,561	
Superior establishment (16—100)	31	29	20,311		20,286	
Inferior establishment (12—21)	135	135	26,290		26,268	
Temporary establishment			3,734		385	
Leave salary			500		...	
Total ...			1,89,300	1,77,500	1,75,500	1,71,544
B.-2.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			5,984		5,820	
Travelling allowance (Ordinary)...			5,516		5,680	
Total ...			11,500	14,500	11,500	13,427
Carried over ...			2,22,800	2,10,400	2,13,400	2,08,990

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
B.-2—MOFUSSIL HOSPITALS AND DISPENSARIES—*contd.*				
Brought forward ...	2,22,800	2,10,400	2,13,400	2,08,990
B.-2—(4) Contingencies—				
Contract contingencies	24,466	...	24,466	
Non-contract contingencies	12,473		12,111	
Other supplies and services	67,375		67,855	
Pay of menials	5,956		6,268	
Free dieting to Police patients, etc.	630		...	
Total—Voted ...	1,10,900	1,18,700	1,10,700	1,10,829
TOTAL—Voted ...	3,33,700	3,29,100	3,24,100	3,19,819

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DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals aud Dispensaries—*contd.*	Strength.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	1938-39.	1937-38.				
			Rs.	Rs.	Rs.	Rs.
B-3.—LEPER ASYLUMS.						
B-3.—(1) Pay of Establishment—						
Subordinate Medical Service Officers [60—7—200 *plus* S. P. 1 (10)]	1	1	2,164		1,768	
Inferior establishment (14—20)	2	2	408		408	
Leave salary			28		24	
Total ...			2,600	2,900	2,200	2,173
B-3.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances			85		100	
Travelling allowance			15		...	
Total ...			100	100	100	119
B-3.—(3) Contingencies—						
Other supplies and services			478		428	
Non-contract contingencies			150		...	
Pay of menials			72		72	
Total ...			700	700	500	678
TOTAL—Voted ...			3,400	3,700	2,800	2,970

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
B.-4—GRANTS TO HOSPITALS AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions and Donations.				
Grants to local and municipal hospitals and dispensaries	1,17,100		1,17,000	
Grant for a scheme of subsidized medical practitioners	24,000		28,000	
Expenditure in connection with the application of the Lepers Act, III of 1898, to certain parts of the Province	5,000		5,000	
TOTAL—Voted ...	1,46,100	1,42,200	1,50,000	1,11,659

DETAILED ACCOUNT No. 38-C. MEDICAL. C.—Grants for Medical purposes.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Grants-in-aid, Contributions, Donations, etc.—				
Grants to Nursing Associations	36,520		36,520	
Grants to charitable institutions, schemes, etc.	5,380		5,380	
Grant to the Bombay Medical Council	1,500		1,500	
TOTAL—Voted ...	43,400	43,400	43,400	42,809

DETAILED ACCOUNT No. 38-D. MEDICAL. Medical Colleges and Schools.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
SUMMARY.				
D.-1.—Medical Colleges ... ... Voted ...	5,800	6,500	6,500	4,717
D.-2.—Medical Schools ... ... *Charged* ...	*1,800*	*800*	*1,800*	*1,800*
Voted ...	52,300	51,500	54,100	49,642
Total ...	59,900	58,800	62,400	56,159
TOTAL ... *Charged* ...	*1,800*	*800*	*1,800*	*1,800*
Voted ...	58,100	58,000	60,600	54,359
DETAILS.				
D.-1.—Medical Colleges—				
D.-1.—(5) Grants-in-aid, Contributions, Donations, etc.—				
Contribution to Bombay Government for Sindhi students in the Grant Medical College	2,550	3,000	3,000	840
D.-1.—(6) Scholarships—				
For Lady Students studying at Bombay and Delhi	3,250	3,500	3,500	3,877
TOTAL—Voted ...	5,800	6,500	6,500	4,717

DETAILED ACCOUNT No. 38-D. MEDICAL. D.—Medical Colleges and Schools—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
D.-2.—MEDICAL SCHOOLS.						
D-2.—(1) Pay of Officers—						
Superintendent's allowance ... ... *Charged* ...	1	1	*1,800*		*1,800*	
Teachers (200—450 + S. P. 50) ... Voted ...	3	3	13,880		15,870	
Lecturers (300—700) ... ... Voted ...	2	2	15,120		13,430	
Total ... *Charged* ...			*1,800*	*800*	*1,800*	*1,800*
Total ... Voted ...			29,000	28,700	29,300	28,796
D-2.—(2) Pay of Establishment—						
Subordinate Medical Service Officers (60—7—200 + S. P. 25)	3	3	6,897		6,644	
Superior establishment (50—275)	2	2	2,936		3,189	
Inferior establishment (14——25)	11	11	2,267		2,267	
Total—Voted ...			12,100	11,900	12,100	10,816
D-2.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			2,700		2,900	
Travelling allowance (Ordinary)			900		1,200	
Honoraria and allowance to honorary lecturers ...			900		900	
Total—Voted ...			4,500	4,300	5,000	2,968
D-2.—(4) Contingencies—						
Contract contingencies			650		650	
Non-contract contingencies			550		670	
Other supplies and services			1,000		1,280	
Total—Voted ...			2,200	2,500	2,600	1,995
D-2.—(5) Scholarships ... ... Voted ...			4,500	4,100	5,100	5,067
TOTAL ...			54,100	52,300	55,900	51,442
TOTAL ... *Charged* ...			*1,800*	*800*	*1,800*	*1,800*
TOTAL ... Voted ...			52,300	51,500	54,100	49,642

DETAILED ACCOUNT No. 38-E. MEDICAL. E.—Mental Hospitals.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
E.—MENTAL HOSPITALS.						
E.—(1) **Pay of Officers—**						
Superintendent (*150*) ... ... *Charged* ...	*1*	*1*	*1,800*		*1,800*	
Total ... *Charged* ...			*1,800*	*800*	*1,800*	*1,800*
Total ... Voted ...			...	800	...	...
E.—(2) **Pay of Establishment—**						
Subordinate Medical Service Officers (60—7—200 + S. P. 25)	2	2	4,708		4,509	
Superior establishment (16—30)...	*39*	*38*	7,378		7,077	
Inferior establishment (14—18)	17	10	3,214		1,817	
Temporary establishment	...	7	...		1,397	
Total—Voted ...			15,300	14,800	14,800	14,666
E.—(3) **Allowances, Honoraria, etc.—**						
Travelling allowance (Ordinary)			200		200	
Total—Voted ...			200	200	200	201
E.—(4) **Contingencies—**						
Contract contingencies			786		786	
Non-contract contingencies			1,000		1,080	
Other supplies and services			16,214		16,034	
Railway fare and subsistence allowance to cured lunatics .			50		50	
Discretionary allowance to Superintendent for amusement of lunatics			200		200	
Pay of menials			1,050		1,050	
Total—Voted ...			19,300	19,200	19,200	19,643
TOTAL ...			36,600	35,800	36,000	36,310
TOTAL ... *Charged* ...			*1,800*	*800*	*1,800*	*1,800*
TOTAL ... Voted ...			34,800	35,000	34.200	34,510

DETAILED ACCOUNT No. 38-F. MEDICAL. F.—Charges in England.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
HIGH COMMISSIONER FOR INDIA.					
Leave and deputation salaries ... *Charged* ...	...	...	...	...	...
Leave and deputation salaries ... Voted ...	...	...	...	...	...
Sterling overseas pay ... ... *Charged* ...	...	*10,300*	*7,500*	*9,600*	*9,600*
Add.—Moiety of the overseas pay of the Director of Health and Prison Services—pay debitable to "39—Public Health" (page 154) ... ... *Charged* ...	...			*+700*	*+ 628*
TOTAL ... *Charged* ...	...	*10,300*	*7,500*	*10,300*	*10,228*
TOTAL ... Voted ..	...	...	...	...	..

39—PUBLIC HEALTH.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A.—Public health establishment ...	*Charged* ...	39-A	*11,200*	*14,100*	*14,100*	*10,984*
	Voted ..		1,05,700	1,04,000	1,02,800	97,008
B.—Grants for public health purposes.	Voted ...	39-B	74,400	74,000	74,000	49,769
C.—Expenses in connection with epidemic diseases	Voted ...	39-C	35,800	33,000	35,800	28,096
D.—Bacteriological Laboratories ...	Voted ...	39-D	24,700	21,200	20,600	18,813
E.—Pasteur Institutes	Voted ...	39-E	1,800	1,800	1,800	1,879
F.—Charges in England	*Charged* ...	39-F	*3,100*	*800*	*800*	*628*
	Voted ...		2,100	...	600	...
G.—Loss or Gain by Exchange ...	*Charged* ...		...	*—4*	...	*2*
	Voted ...		...	...	...	...
For rounding	*Charged* ...		*- 300*	*+ 104*	*+ 100*	...
	Voted ...		+500	...	+400	...
	TOTAL ...		2,59,000	2,49,000	2,51,000	2,07,179
TOTAL ...	*Charged* ...		*14,000*	*15,000*	*15,000*	*11,614*
	Voted ...		2,45,000	2,34,000	2,36,000	1,95,565

DETAILED ACCOUNT No. 39-A.

PUBLIC HEALTH.

A.—Public Health Establishment.

SUMMARY.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
A-1.—Director and Assistant Director of Public Health	*Charged* ...	*10,600*	*10,700*	*10,300*	*8,683*
	Voted ...	41,000	40,800	38,800	35,959
A-2.—Local Vaccination Establishment ...	Voted ...	48,200	48,000	47,500	47,120
A-3.—Public Health Engineering Establishment ..	*Charged* ...	*600*	*3,400*	*3,800*	*2,301*
	Voted ...	1,500	2,000	3,600	2,090
A-4.—Consulting Surveyor to Government ...	Voted ...	14,600	12,800	12,500	11,496
A-5.—Pilgrim Charges	Voted ...	400	400	400	343
TOTAL ...		1,16,900	1,18,100	1,16,900	1,07,992
TOTAL ...	*Charged* ...	*11,200*	*14,100*	*14,100*	*10,984*
	Voted ...	1,05,700	1,04,000	1,02,800	97,008

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
DETAILS.			Rs.	Rs.	Rs.	Rs.
A.-1.—Director and Assistant Director of Public Health—						
A-1.—(1) Pay of Officers—						
Director of Health and Prison Services (2,000—50—2,250) ... ... *Charged* ...	1	*1*	*28,800*	*28,100*	*28,100*	*23,597*
Assistant Director of Public Health C (500—35—1,000) ... ... Voted ...	1	1	8,400	7,200	8,000	7,587
A-1.—(2) Pay of Establishment—						
Inspectors, Vaccinators, Office Superintendent and Clerks (25—200)	16	*16*	17,409		17,487	
Servants (14—22)	16	*16*	3,048		3,068	
Leave salary			243		245	
Total—Voted ...			20,700	21,000	20,800	19,220
A-1.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances ... *Charged* ...			...		...	
House-rent and other allowances ... Voted ...			2,390		2,180	
Travelling allowance — Fixed ... Voted ...			2,820		2,820	
Travelling allowance — Ordinary ... Voted ...			2,040		2,500	
Travelling allowance—Ordinary ... *Charged* ...			*3,000*		*3,000*	
Fees to Lecturer (Sanitary Surveyors' Class) ... ... Voted ...			150		...	
Total ... *Charged* ...			*3,000*	*3,400*	*3,000*	*817*
Total ... Voted ...			7,400	7,300	7,500	5,723
A-1.—(4) Contingencies—						
Contract contingencies			910		997	
Non-contract contingencies			2,980		2,543	
Pay of menials			60		60	
Examination charges (Sanitary Surveyors' Class) ...			50		...	
Inoculation against plague, cholera, etc., and expenses in connection with epidemics			500		500	
Total—Voted ...			4,500	4,400	4,100	3,429
A-1.—(5) Establishment charges payable to other Governments, Departments, etc.—						
Annual contribution payable to the Government of Bombay on account of the Assistant Director of Public Health—						
(1) Leave Contribution ... ... Voted ...			1,070		...	
(2) Contributory Provident Fund Contribution ... ... Voted ...			530		...	
Deduct—Moiety of pay, allowances and passage contribution of the Director of Health and Prison Services and of menials and of telephone charges transferred to "28.—Jails and Convict Settlements" (page 106) *and "38.—Medical"* (page 138). *Charged* ...			*—21,200*		*—20,800*	
Voted ...			—1,600		—1,600	
Total ... *Charged* ...			*—21,200*	*—20,800*	*—20,800*	*—15,731*
Total ... Voted ...			...	900	—1,600	...
TOTAL ... *Charged* ...			*10,600*	*10,700*	*10,300*	*8,683*
TOTAL ... Voted ...			41,000	40,800	38,800	35,959

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A-2.—LOCAL VACCINATION ESTABLISHMENT.						
A-2.—(1) Pay of Establishment—						
Vaccinators and special pay (20—50)	61	61	31,400	31,600	31,100	28,424
Leave salary			200	...	...	2,213
Total ...			31,600	31,600	31,100	30,637
A-2.—(2) Allowances, Honoraria, etc.—						
Travelling and pony allowances (Fixed)			10,300		10,400	
Travelling and pony allowances (Ordinary)			250		150	
Travelling allowance paid to local bodies			150		150	
Total ...		...	10,700	10,700	10,700	10,972
A.-2—(4) Grants-in-aid, Donations, Contributions—						
Grants-in-aid to local bodies in connection with a scheme for pay of vaccinators			5,900	5,700	5,700	5,511
TOTAL—Voted ...		...	48,200	48,000	47,500	47,120

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd.*		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
A-3.—PUBLIC HEALTH ENGINEERING ESTABLISHMENT.							
CONSULTING PUBLIC HEALTH ENGINEER.							
A-3.—(1) Pay of Officers—							
Consulting Public Health Engineer (250 S. P.)	*Charged* ...	1	*1*	*400*	*3,000*	*3,000*	*2,050*
	Voted ...			...	...	...	...
A-3.—(2) Pay of Establishment—							
Head Draftsman (50 S. P.)		1	*1*	600		600	
Temporary Establishment		4	*4*	600		2,200	
Total ...				1,200	1,600	2,800	890
A-3.—(3) Allowances, Honoraria, etc.—							
House-rent and other allowances ...	*Charged* ...			...		*75*	
	Voted ...			50		250	
Travelling allowance (Ordinary) ...	*Charged* ...			*200*		*725*	
	Voted ...			150		250	
Total ...	*Charged* ...			*200*	*400*	*800*	*251*
	Voted ...			200	300	500	349
A-3.—(4) Contingencies—							
Non-contract contingencies				100	100	300	851
TOTAL ...	*Charged* ...			*600*	*3,400*	*3,800*	*2,301*
	Voted ...			1,500	2,000	3,600	2,090

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment.—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A.-4.—CONSULTING SURVEYOR TO GOVERNMENT.						
A-4.—(1) Pay of Officers—						
Consulting Surveyor (500—30—800)	1	1	6,900	6,200	6,100	5,425
A-4.—(2) Pay of Establishment—						
Surveyor and Draftsman (75—250)	2	2	4,560		4,410	
Clerks (25—135)	3	3	2,290		1,846	
Servants (18—19)	2	2	444		444	
Temporary establishment			...		...	
Leave salary			206		200	
Total ...			7,500	7,100	6,900	5,895
A-4.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			664		664	
Travelling allowance ... Fixed			636		636	
Travelling allowance ... Ordinary			400		600	
Total ...			1,700	1,900	1,900	1,461
A-4.—(4) Contingencies—						
Contract contingencies			750		900	
Non-contract contingencies			100		100	
Supplies and services			50		200	
Total ...			900	1,200	1,200	1,140
A-4.—(5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Amount transferred to—						
"7.—Land Revenue" (*vide* page 51) on account of revision of non-agricultural assessment at Hyderabad, &c., defence of Land Acquisition Appeals and Valuation of Government properties and lay-outs of land, scrutiny of buildings			—2,400	—3,600	—3,600	—2,425
TOTAL—Voted ...			14,600	12,800	12,500	11,496

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*concld.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
A.-5.—PILGRIM CHARGES.				
A-5.—(1) Pay of Establishment—				
Temporary establishment	100	100	100	61
A-5.—(2) Allowances, Honoraria, etc.—				
Travelling allowance (Fixed)	200	200	200	169
A-5.—(3) Contingencies—				
Other supplies and services	100	100	100	113
TOTAL—Voted ...	400	400	400	343

DETAILED ACCOUNT No. 39-B. PUBLIC HEALTH. B.—Grants for Public Health purposes.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
GRANTS-IN-AID, CONTRIBUTIONS, ETC.				
GRANTS TO—				
VILLAGE SANITARY COMMITTEES	27,250		27,240	
SANITARY ASSOCIATIONS	1,000		1,000	
LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITARY INSPECTORS—				
LOCAL BOARDS	4,000		4,000	
MUNICIPALITIES	14,150		13,760	
LOCAL BODIES FOR VILLAGE WATER-SUPPLY	18,000		18,000	
LOCAL BODIES FOR DIGGING WELLS	10,000		10,000	
KARACHI TOWN PLANNING SCHEME II (GARDEN QUARTER)				
Deduct—Contribution recoverable from Bombay Government ...	...		...	
Deduct—Amount transferred to 7—Land Revenue (page 51) ...	...		...	
Probable savings	...		...	
TOTAL—Voted ...	74,400	74,000	74,000	49,769

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C.—Expenses in connection with epidemic diseases.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
C-1—MALARIA	35,800	33,000	35,800	28,096
C-2—OTHER EPIDEMICS	..	...	...	..
Total—Voted ...	35,800	33,000	35,800	28,096
C-1.—MALARIA.				
EXPENSES IN CONNECTION WITH MALARIA.				
C-1.—(1) Pay of Establishment—				
Subordinate Medical Service Officers	3,392	1,300	3,300	3,141
C-1.—(2) Allowances and Honoraria, etc.				
Travelling allowance (Fixed)	1,008	600	1,100	978
C-1.—(3) Contingencies—				
Non-contract contingencies	400		400	
Other supplies and services—				
Free distribution of "Quinine Treatments" ... ... Cheap sale of "Quinine Treatments" ... ... Purchase of quinine powder for sale at Post Offices	30,000		30,000	
Posters and anti-larva fish	1,000		1,000	
Total ...	31,400	31,100	31,400	23,977
TOTAL—Voted ...	35,800	33,000	35,800	28,096

DETAILED ACCOUNT No. 39-D. PUBLIC HEALTH. D.—Bacteriological Laboratories.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
PUBLIC HEALTH LABORATORY, KARACHI.						
D.—(1) Pay of Officers—						
Officer-in-charge (300 + 100 S. P.)	1	1	4,800	4,800	4,800	2,793
D.—(2) Pay of Establishment—						
Clerks, &c. (60—350)	11	9	10,229		8,976	
Servants (16—18)	4	3	871		624	
Total ...			11,100	10,000	9,600	8,711
D.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			920		960	
Travelling allowance (Ordinary)			180		240	
Total ...			1,100	1,400	1,200	1,065
D.—(4) Contingencies—						
Non-contract contingencies			7,300		5,000	
Customs duty on imported stores			400		...	
Total ...			7,700	5,000	5,000	6,244
TOTAL—Voted ...			24,700	21,200	20,600	18,813

DETAILED ACCOUNT No. 39-E. PUBLIC HEALTH. E.—Pasteur Institutes.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
E-2.—Provision for anti-rabic treatment—Voted		1,800	1,800	1,800	1,879
DETAILED ACCOUNT No. 39-F. PUBLIC HEALTH. **F.—Charges in England.**					
HIGH COMMISSIONER FOR INDIA.					
Stores	Voted ...	...		600	
Leave and deputation salaries, etc.	*Charged* ...	*2,360*		...	
	Voted ...	2,100		...	
Sterling overseas pay	*Charged* ...			*2,200*	
Deduct.—Moiety of the Overseas pay of the Director of Health and Prison Services transferred to—" 28.—Jails and Convict Settlements" (page 113) and "38.—Medical" (page 145)	*Charged* ...	*740*		*−1,400*	
TOTAL ...	*Charged* ...	*3,100*	*800*	*800*	*628*
	Voted ...	2,100	...	600	...

40.—AGRICULTURE.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Actuals, 1936-37.
		Rs.	Rs.	Rs.	Rs.
A.—Direction	A	52,500			
B.—Superintendence	B	50,500			
C.—Subordinate and Expert Staff	C	2,16,400			
D.—Experimental Farms	D	1,48,600			
E.—Agricultural Demonstration and Propaganda including public exhibitions and fairs.	E	96,700			
F.—Agricultural Experiments and Research ...	F	13,000	*7,000*	...	*29,149*
G.—Agricultural Education	G	4,400	7,14,000	7,76,400	5,32,218
H.—Agricultural Engineering...	H	73,100			
L.—Scheme for the improvement of Agricultural marketing in India.	L	20,500			
M.—Special Rural Uplift Schemes	M	13,200			
P.—Other charges	P	1,52,000			
Q.—Works	Q	22,000	51,000	51,000	29,054
R.—Charges in England	R	...	...	12,700	*7,064*
S.—Loss or gain by Exchange	S	...	...	...	*-64*
For rounding		+100	...	—100	
TOTAL ... *Charged* ..		...	*7,000*	...	*36,213*
TOTAL ... Voted ...		8,63,000	7,65,000	8,40,000	5,61,208
TOTAL ...		8,63,000	7,72,000	8,40,000	5,97,421

(The Revised 1937-38, Budget 1937-38 and Actuals 1936-37 figures shown against F and G are bracketed totals for heads A to P.)

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A.—Direction.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Actuals, 1936-37.
			Rs.	Rs.	Rs.	Rs.
DIRECTOR OF AGRICULTURE.						
A—(1) Pay of Officers—						
Director of Agriculture (Rs. 1,200—50—1,500)... ... ... Voted ...	1	1	15,200			
Assistant to the Director of Agriculture (170—500) ...	1	1	3,100			
TOTAL ... Voted ...			18,300			
A—(2) Pay of Establishment—						
Superior Establishment	17	17	15,450			
Inferior Establishment	9	9	1,850			
Temporary Establishment			500			
Leave salary			...			
TOTAL ... Voted ...			17,800			
A—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			8,000			
House-rent and other allowances			3,100			
TOTAL ... Voted ...			11,100			
A—(4) Contingencies—						
Contract contingencies			780			
Non-contract contingencies			4,200			
Pay of menials			220			
Supplies and services			100			
TOTAL ... Voted ...			5,300			
TOTAL A—Direction Voted ...			52,500	*	*	*

* Owing to revised classification of minor heads under "40.—Agriculture" separate figures under the minor head are not available.

DETAILED ACCOUNT No. 40-B. AGRICULTURE—*contd.* B.—Superintendence.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
B.—(1) Pay of Officers—						
Deputy Directors of Agriculture (300—900)	2	2	12,000			
Divisional Superintendent of Agriculture (170—500) ...	1	1	3,300			
Live-Stock Officer (300—900)	1	...	4,400			
TOTAL ... Voted ...			19,700			
B.—(2) Pay of Establishment—						
Superior Establishment	4	1	3,200			
Inferior Establishment	3	...	500			
Temporary Establishment			9,300			
Leave salary			...			
TOTAL ... Voted ...			13,000			
B.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			9,100			
House-rent and other allowances			400			
TOTAL ... Voted ...			9,500			
B.—(4) Contingencies—						
Contract contingencies			...			
Non-contract contingencies			8,300			
Supplies and services			...			
Pay of menials			...			
TOTAL ... Voted ...			8,300			
TOTAL B.—Superintendence... Voted ...			50,500	*	*	*

*Owing to revised classification of minor heads under "40.—Agriculture" separate figures under the minor head are not available.

DETAILED ACCOUNT No. 40-C. AGRICULTURE—*contd.* C.—Subordinate and Expert Staff.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
C.—SUBORDINATE AND EXPERT STAFF.						
C.—(1) Pay of Officers—						
Botonists (300—900)	2	2	7,200			
Agriculturists (300—900)	2	2	9,300			
Agriculturist Chemist and Soil Physicits (300—900) Research Stations, Sakrand and Dokri	2	2	7,200			
Cotton Breeder (170—500)	1	1	3,100			
Officers in-charge Research Stations, Sakrand and Dokri (Special Pay at 100 per each).			2,400			
TOTAL ... Voted ...			29,200		...	
C.—(2) Pay of Establishment—						
Clerks	3	3	1,925			
Fitters and Engine Drivers	3	3	2,136			
Servants	13	13	2,802			
Graduates and Non-Graduate Assistants	36	32	42,022			
Kamgars	7	7	2,945			
Stockmen	8	...	2,200			
Temporary Establishment			1,30,170			
TOTAL ... Voted ...			1,84,200			
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,300			
House-rent and other allowances			500			
TOTAL ... Voted ...			1,800			
C.—(4) Contingencies—						
Contract contingencies			...			
Non-contract contingencies			...			
Supplies and services			...			
Pay of menials			1,200			
TOTAL ... Voted ...			1,200			
TOTAL C.—Subordinate and Expert Staff... Voted ...			2,16,400	*	*	*

*Owing to revised classification of minor heads under "40.—Agriculture" separate figures under the minor head are not available.

DETAILED ACCOUNT No. 40-D. AGRICULTURE—*contd.* D.—Experimental Farms.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs	Rs.	Rs.
D.—EXPERIMENTAL FARMS.				
D—(1) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	7,000			
House-rent and other allowances	100			
TOTAL ... Voted ...	7,100			
D—(2) Contingencies—				
Non-contract contingencies	60,734			
Pay of menials	2,766			
Material and Wages	78,000			
TOTAL ...	1,41,500			
TOTAL D.—EXPERIMENTAL FARMS ... Voted ...	1,48,600	*	*	*

DETAILED ACCOUNT No. 40-E.

Agriculture.

E.—Agricultural Demonstration and Propanganda including public Exhibitions and Fairs.

E—(1) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	28,400			
House-rent and other allowances	...			
TOTAL ... Voted ...	28,400			
E—(2) Contingencies—				
Demonstrations, Agricultural Shows and Exhibitions	18,000			
Touring Propaganda Party	5,000			
Capital Expenditure—				
Clearing, jungle cutting, etc.	2,000			
Acquisition of land	3,000			
Buildings	1,500			
Rents, Rates and Taxes	13,000			
Petty Construction and Repairs	1,000			
Office Expenses and Miscellaneous	2,350			
Service Postage and Telegrams	2,050			
Supplies and Services—				
Purchase of Dead-Stock	700			
Upkeep of machinery	1,700			
Cultivation charges	14,000			
Purchase and upkeep of Live-Stock	4,000			
TOTAL ... Voted ...	68,300			

DETAILED ACCOUNT No. 40-F. AGRICULTURE—*contd.* F.—Agricultural Experiments and Research.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
F-(a) Physiological Section, Agricultural Research Station, Sakrand—						
F-(a)—(1) Pay of Establishment—						
Physiological Assistant (160—10—260)	1	...	1,800			
Non-Graduate Assistant (30—100)	1	...	350			
Servants (15)	2	...	350			
TOTAL—Voted ...			2,500			
F-(a)—(2) Allowances, Honararia, etc.—						
Travelling allowance (ordinary)			500			
F-(a)—(3) Contingencies			700			
TOTAL—Voted ...			3,700			
F-(b)—Scheme for the investigation of possibility and economics of oil-seeds and pulse crop in the Barrage Area—						
F-(b)—(1) Pay of Establishment—						
Temporary establishment			3,300			
F-(b)—(2) Allowances, Honoraria, etc.—						
Travelling allowance			500			
F-(b)—(3) Contingencies—						
Non-contract contingencies			5,500			
TOTAL—Voted ...			9,300			
TOTAL F.—Agricultural Experiments and Research ... ... Voted ...			13,000	...*	*	*

*Owing to revised classification of minor heads under "40.—Agriculture" separate figures under the minor head are not available

DETAILED ACCOUNT No. 40-G. AGRICULTURE—*contd.* G.-Agricultural Education.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
G—(1) Scholarships to Students in the Agricultural College, Poona.			4,400			
G—(2) Contribution to Bombay Government for Sindhi Students at the Agricultural College, Poona. ...			...			
TOTAL—G.—Agricultural Education ... Voted ...			4,400	*	*	*

DETAILED ACCOUNT No. 40-H. AGRICULURE. H—Agricultural Engineering.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
H—(1) Pay of Officers—						
Agricultural Engineer (Rs. 300—900) ... Voted ...	1	1	3,600			
H—(2) Pay of Establishment—						
Mechanical Assistant, Fitters, Engine Driver and servant	5	5	3,700			
Temporary establishment			13,000			
Leave salary			...			
TOTAL ... Voted ...			16,700			
H—(3) Allowances, Honoraria, etc.—						
Travelling allowance			3,500			
House-rent and other allowances			400			
TOTAL ... Voted ...			3,900			
H—(4) Contingencies—						
Non-contract contingencies			3,900			
Supplies and services			...			
Working expenses of tractor			45,000			
TOTAL ... Voted ...			48,900			
TOTAL—H—Agricultural Engineering ... Voted ...			73,100	*	*	*

* ... classification of minor head under "40.—Agriculture" separate figures under the minor heads are not available.

DETAILED ACCOUNT No. 40-L. AGRICULTURE.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
L.—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.						
L.—(1) Pay of Officers—						
Assistant Marketing Officers (200-600)	3	3	12,600			
L.—(2) Pay of Establishment—						
Temporary establishment			1,600			
L.—(3) Allowances, Honoraria, etc.—						
Travelling allowance			3,500			
House-rent and other allowances			1,000			
TOTAL—Allowances ... Voted ...			4,500			
L.—(4) Contingencies			1,300			
L.—(5) Add—						
Establishment charges payable to other Governments Departments, etc.			+ 500			
TOTAL—L.—Scheme for the improvement of Agricultural marketing in India ... Voted ...			20,500	*	*	*

DETAILED ACCOUNT No. 40-M. AGRICULTURE.						
			*			
M.—Special Rural Uplift Schemes—			13,200			
Total—Voted ...			13,200	*	*	*

DETAILED ACCOUNT No. 40-P. AGRICULTURE. P.—Other Charges.						
P.—OTHER CHARGES.						
P.—(1) Scheme for the improvement of T. P. breed of cattle.			15,000			
P.—(2) Purchase of bulls			7,000			
P.—(3) Scheme for extension of seed of improved varieties...			1,30,000			
TOTAL—P.—Other charges ... ... Voted ...			1,52,000	*	*	*

* Owing to revised classification of minor heads under "40—Agriculture" separate figures under the minor heads are not available.

DETAILED ACCOUNT No. 40-Q. AGRICULTURE. Q.—Works.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
Q-1.—AGRICULTURAL RESEARCH STATION, LARKANA.						
Land—(*a*) Acquisition			2,000			
(*b*) Jungle clearance			...			
(*c*) Fencing			...			
Buildings			...			
Equipment			20,000	...	51,000	
Probable savings			...			
Total ...			22,000	51,000	51,000	5,508
Q-2.—AGRICULTURAL RESEARCH STATION, SAKRAND.						
Buildings			...	...	...	23,546
TOTAL—Q.—WORKS—Voted ...			22,000	51,000	51,000	29,054

DETAILED ACCOUNT No. 40-R. AGRICULTURE. R.—Charges in England.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
HIGH COMMISSIONER FOR INDIA.						
Leave and deputation salaries, etc. ... *Charged* ...			...		...	7,064
Voted ...			...		12,700	...
TOTAL ... *Charged* ...			...	...	...	7,064
Voted ...			...	...	12,700	...

41.—VETERINARY.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
1.—Superintendence ...	*Charged* ...		*10,100*	*20,400*	*21,400*	*18,680*
	Voted ...	41-A	19,100	11,400	11,700	10,574
2.—Veterinary Education and Research (Scholarships in the Bombay Veterinary College) ...	Voted ...		1,600	1,400	1,100	748
3.—Hospitals and Dispensaries ...	Voted ...	41-B	12,300	15,900	15,800	10,778
4.—Breeding Operations ...	Voted ...	41-C	...	...	7,000	...
5.—Subordinate establishment ...	Voted ...	41-D	47,500	41,000	39,900	38,017
6.—Other charges	Voted ...	41-E	14,800	14,100	14,100	6,976
7.—Charges in England	*Charged* ...	41-F	*16,200*	*4,800*	*4,800*	*4,800*
8.—Loss or gain by Exchange ...	*Charged* ...		...	...	...	...
	Voted ...		...	...	...	...
9.—Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct.—Contribution from the Government of India on account of work in connection with the Live Stock Importation Act ...	*Charged* ...		*—300*	*—300*	*—300*	*—300*
	Voted ...		—300	—300	—300	—300
For rounding	*Charged* ...		...	*+100*	*+100*	...
	Voted ...		...	+500	—300	...
TOTAL ...			1,21,000	1,09,000	1,15,000	89,973
TOTAL ...	*Charged* ...		*26,000*	*25,000*	*26,000*	*23,180*
	Voted ...		95,000	84,000	89,000	66,793

DETAILED ACCOUNT No. 41-A. VETERINARY. 1.—SUPERINTENDENCE.		Strength 1938-39.	Strength 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
1.—(1) Pay of Officers—							
Superintendent	*Charged* ...	...	...	...	...	...	*17,376*
Director (350—50—1,500) ...	*Charged* ...	*1*	*1*	*9,000*	*18,000*	*18,000*	...
	Voted ...			7,200	...	...	...
1.—(2) Pay of Establishment—							
Clerks (30—200)	...	4	4	5,590		5,580	
Servants (17—18)	...	4	4	820		828	
Leave salary	...			390		392	
Total—Voted ...				6,800	6,500	6,800	6,419
Total—Carried over ...	*Charged* ...			*9,000*	*18,000*	*18,000*	*17,376*
	Voted ...			14,000	6,500	6,800	6,419

DETAILED ACCOUNT No. 41-A. VETERINARY—*contd.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
1.—SUPERINTENDENCE—*contd.*				
Brought over ... *Charged* ...	*9,000*	*18,000*	*18,000*	*17,376*
Brought over ... Voted ...	14,000	6,500	6,800	6,419
1.—(3) Allowances, Honoraria, etc.—				
Travelling allowance ... ... Fixed ... *Charged* ...	*150*		*300*	
Travelling allowance ... ... Ordinary ... *Charged* ...	*1,830*		*2,000*	
Cost of Passages under the Superior Civil Services Rules. *Charged* ...	...		*1,700*	
Travelling allowance ... ... Ordinary ... Voted ...	1,000		800	
Travelling allowance ... ... Fixed ... Voted ...	150		...	
House-rent and other allowances ... ... *Charged* ...	*20*		*500*	
House-rent and other allowances ... ... Voted ...	1,050		600	
TOTAL ... *Charged* ...	*2,000*	*3,500*	*4,500*	*2,202*
TOTAL ... Voted ...	2,200	1,400	1,400	1,408
1.—(4) Contingencies—				
Contract contingencies	1,100		1,100	
Non-contract contingencies	440		370	
Service postage and telegrams	600		600	
Pay of menials	360		360	
Supplies and services—				
Purchase of sera and vaccine	500		1,000	
Other supplies	300		370	
Total—Voted ...	3,300	3,800	3,800	3,089
1.—(5) Establishment charges recoverable from other Governments Departments, etc.—				
Deduct.—Amount recoverable from Ajmer-Merwara ... *Charged* ...	*—900*	*—1,100*	*—1,100*	*—898*
Deduct.—Amount recoverable from Ajmer-Merwara ... Voted ...	—400	—300	—300	—342
TOTAL—SUPERINTENDENCE ... *Charged* ...	*10,100*	*20,400*	*21,400*	*18,680*
TOTAL—SUPERINTENDENCE ... Voted ...	19,100	11,400	11,700	10,574
DETAILED ACCOUNT No. 41-B. VETERINARY.				
3—HOSPITALS AND DISPENSARIES.				
Grants-in-aid, Contributions and Donations, etc.—				
(1) Grants to veterinary hospitals and dispensaries	11,800		10,300	
(2) Grants-in-aid to District Local Boards for construction of veterinary dispensaries	...		5,000	
(3) Grant-in-aid to the District Local Board, Jacobabad, for prizes at Horse Show	500		500	
Total—Voted ...	12,300	15,900	15,800	10,778
DETAILED ACCOUNT No. 41-C. VETERINARY.				
4.—Breeding operations—				
Purchase of Bulls	...	...	7,000	

DETAILED ACCOUNT No. 41-D. VETERINARY—*concld.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
5.—SUBORDINATE VETERINARY ESTABLISHMENT.						
5.—(1) Pay of Establishment—						
Veterinary Inspector and Assistant Surgeons (50—225 *plus*-special pay)	22	22	39,000		34,700	
Servants (17)	1	1	750		200	
Total ...			39,750	34,700	34,900	33,681
5.—(2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			5,600		4,000	
House-rent and other allowances			400		800	
Total ...			6,000	6,150	4,800	4,209
5.—(3) Contingencies—						
Non-contract contingencies			1,700		150	
Service postage and telegrams			50		50	
Total ...			1,750	150	200	127
TOTAL—Voted ...			47,500	41,000	9,900	38,017
DETAILED ACCOUNT No 41-E.						
VETERINARY.						
6.—OTHER CHARGES.						
6.—(a) GOAT VIRUS PRODUCING STATION.						
6. (a)—(1) Pay of Officers			3,200	3,100	3,000	2,957
6. (a)—(2) Pay of Establishment—Temporary ...			800	500	800	808
6. (a)—(3) Allowances, Honoraria, etc.—						
Travelling allowance			300		300	
House-rent and other allowances			500		400	
Total ...			800	600	700	729
6.(a)—(4) Contingencies—						
Pay of menials			140		120	
Non-contract contingencies			1,160		1,380	
Apparatus and Chemicals			300		300	
Total ...			1,600	1,700	1,800	1,621
TOTAL—Voted ...			6,400	5,900	6,300	6,115
6. (B)—Veterinary Investigation of diseases—						
6. (B)—(1) Pay of Officers			5,100	4,900	4,900	787
6. (B)—(2) Pay of Establishment—Temporary ...			600	300	600	...
6. (B)—(3) Allowances, Honoraria, etc.—						
Travelling allowances			2,000		1,700	
House rent and other allowances			100		...	
Total ...			2,100	1,600	1,700	74
6. (B)—(4) Contingencies— Non-contract contingencies			600	1,400	600	...
TOTAL—Voted ...			8,400	8,200	7,800	861
TOTAL—Other charges—Voted ...			14,800	14,100	14,100	6,976
DETAILED ACCOUNT No. 41-F.						
VETERINARY.						
7.—Charges in England.						
Leave and Deputation Salaries ... ... *Charged* ...			*11,400*	...	...	
Sterling Overseas Pay ... ... *Charged* ...			*4,800*	*4,800*	*4,800*	
TOTAL —*Charged* ...			*16,200*	*4,800*	*4,800*	*4,800*

42.—CO-OPERATION.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
A.—Direction	Charged ...	...	...	...	...	...
	Voted ...	42-A	38,500	*1,00,300	*96,900	*92,226
B.—Superintendence	Voted ...	42-B	58,000			
C.—Grants-in-aid	Voted ...	42-C	11,600	11,600	11,600	11,500
D.—Other charges	Voted ...	42-D	6,300	11,600	9,300	9,178
For rounding	Voted ...		—400	+500	+ 200	...
TOTAL ...	Charged ...		...	...	...	...
	Voted ...		1,14,000	,24,000	1,18,000	1,12,904

DETAILED ACCOUNT No. 42-A. 1.—DIRECTION.		Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
1.—(1) Pay of Officers—							
Registrar (*850 plus special pay 150*) ...	Voted ...	1	1	12,000		12,000	
Assistant Registrar (250—15—400) ...	Voted ...	1	1	4,000		3,800	
Total ..	Charged ...			...	...	...	...
	Voted ...			16,000	15,800	15,800	22,534
1.—(2) Pay of Establishment—							
Auditors (150—300)...	...			...		11,970	
Agricultural Organizers (120—300) ...	...	2	2	4,290		4,180	
Clerks (25—180)	...	7	28	5,160		21,854	
Servants (18—20)	...	7	22	1,250		4,396	
	Total—Voted ...			10,700	41,700	42,400	40,882
1.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ...	Charged ...			...		...	
	Voted ...			7,000		23,000	
House-rent and other allowances ...	Charged ...			...		...	
	Voted ...			600		1,500	
Total ...	Charged ...			...	...	...	...
	Voted ...			7,600	25,950	24,500	22,260
1.—(4) Contingencies—							
Rents, rates and taxes	...			950		1,600	
Service postage and telegrams	...			1,550		2,000	
Other non-contract contingencies ...	...			1,300		1,000	
Pay of menials	...			300		600	
Purchase of Periodicals	...			100		...	
	Total—Voted ...			4,200	6,150	5,200	6,550
Total—Direction ...	Charged ...			...	...	...	...
	Voted ...			38,500	89,600	87,900	92,226

* Owing to revised classification of minor heads under "42.—Co-operation" figures under "Direction" and "Superintendence" are not separately available and have been shown under "Direction".

DETAILED ACCOUNT No. 42-B. 42.—CO-OPERATION.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
2.—SUPERINTENDENCE.						
2.—(1) Pay of Officers—						
Special Auditor (Rs. 750)	1	1	9,000	...	9,000	
Total—Voted ...			9,000	10,700	9,000	...
2.—(2) Pay of Establishment—						
Auditors (150—300)	5	5	12,360			
Agricultural Organisers (120—300)						
Clerks (25—180)	15		14,640			
Servants (18—20)	12		2,600			
Total—Voted ...			29,600	*	*	*
2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			16,000			
House-rent and other allowances			1,300			
Total—Voted ...			17,300	*	*	*
2.—(4) Contingencies—						
Rents, rates and taxes			650			
Service postage and telegrams			650			
Other non-contract contingencies			500			
Pay of menials			300			
Total—Voted ...			2,100	*	*	*
Total - Superintendence—Voted ...			58,000	*10,700	*9,000	*
DETAILED ACCOUNT No. 42-C. 3—GRANTS-IN-AID.						
Subsidy to the Provincial Co-operative Institute ...			6,300		6,300	
Grants to supervising unions			5,300		5,300	
Total—Voted ...			11,600	11,600	11,600	11,500

* Please see foot note on page 167.

DETAILED ACCOUNT No. 42-D. 42.—CO-OPERATION.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
4.—OTHER CHARGES.						
4.—(a) CO-OPERATIVE TRAINING AND EDUCATION SCHEME.						
4. (a)—(1) **Pay of Officers—**						
Assistant Registrar (300)	...	...	...	500	...	1,326
4. (a)—(2) **Pay of Establishment—**						
Inspector and Assistant Inspector (200, 125)... ...	3	2	3,910		2,880	
Clerks (30)	1	6	150		3,060	
Servants (15)	3	2	540		360	
Leave salary			...		...	
Total ...			4,600	8,100	6,300	3,965
4. (a)—(3) **Allowances, Honoraria, etc.—**						
House-rent and other allowances			140		100	
Travelling allowance			1,000		1,500	
Total ...			1,140	2,100	1,600	1,875
4. (a)—(4) **Contingencies**			560	900	1,400	2,012
TOTAL—Voted ...			6,300	11,600	9,300	9,178

43.—INDUSTRIES.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
A—Industries ... ... Voted ...	43-A	1,45,800	1,13,300	1,43,200	59,330
B—Fisheries ... ... Voted ...	43-B	3,900	700	2,600	96
C—Charges in England ... ... Voted ...		...	...	...	...
D—Loss or gain by Exchange ... ... Voted ...		...	...	...	...
For rounding ... ... Voted ...		+300	...	+200	...
TOTAL—Voted ...		1,50,000	1,14,000	1,46,000	59,426

DETAILED ACCOUNT No. 43-A.

INDUSTRIES.

A.—Industries.

SUMMARY

A-1.—Direction		16,400	13,500	15,200	7,354
A-2.—Superintendence		2,900	2,600	3,000	2,653
A-3.—Industrial Education		10,400	7,900	7,900	7,706
A-4.—Industrial Development		48,600	40,400	54,500	178
A-6.—Technical Education		11,300	8,400	7,000	5,862
A-7.—Inspection of Weights and Measures		51,200	40,500	55,600	35,577
A-8.—Miscellaneous		5,000	...	...	...
TOTAL—Voted ...		1,45,800	1,13,300	1,43,200	59,330

DETAILS.	Strength. 1938-39	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
A.-1—DIRECTION.						
A-1.—(1) Pay of Officers—						
Assistant Director of Industries and Warden of Weights and Measures (300—20—500—25—600)	1	1	3,900		3,700	765
A-1.—(2) Pay of Establishment—						
Clerks (30—85)	5	5	2,685		2,685	...
Servants (13)	2	2	315		315	36
TOTAL ...			3,000		3,000	36
A-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowances (Ordinary)			1,500		1,500	510
House-rent and other allowances			400		400	15
TOTAL ...			1,900		1,900	525
A-1.—(4) Contingencies—						
Non-contract contingencies			2,600		1,600	
A-1.—(5) Establishment charges payable to other Government Departments, etc.—						
Supervision charges payable to the Government of Bombay			5,000		5,000	6,028
TOTAL—Voted ...			16,400	13,500	15,200	7,354

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A-2.—SUPERINTENDENCE.						
A-2.—(2) Pay of Establishment—						
Temporary establishment		...	1,900	...	1,800	1,798
A-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			1,000		1,200	855
TOTAL—Voted ...			2,900	2,600	3,000	2,653
A-3—INDUSTRIAL EDUCATION.						
A-3.—(2) Pay of Establishment—						
Temporary establishment			5,200		5,100	4,995
A-3.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			224		500	186
A-3.—(4) Scholarship—						
Scholarships in Weaving Schools			276			
Scholarships to apprentices in Industrial Courses ...			2,500		300	264
Total ...			2,776		300	264
A-3.—(5) Contingencies—						
Working charges of weaving schools and demonstrations.			2,200		2,000	2,261
TOTAL—Voted ...			10,400	7,900	7,900	7,706
A-4—INDUSTRIAL DEVELOPMENT.						
(a) *AID TO SMALL INDUSTRIES.*						
(1) *Emporium for the sale of produce of Cottage Industries.*						
Pay of Establishment—						
Buyer and Production Inspector (80—5—100) ...	1		960		480	
Accounts clerk (50)	1		600		300	
Servants (20)	2		357		240	
Total ...			1,917		1,020	
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			600		300	
House rent and other allowances			144			
Total ...			744		300	
Contingencies—						
Non-contract contingencies			1,000		1,580	
Other supplies and services			4,539		4,100	
Total ...			5,539		5,680	
TOTAL—Voted ...			8,200		7,000	

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*contd.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
(a) *AID TO SMALL INDUSTRIES.*—contd.						
(2) *Lacquer Work.*						
Pay of Establishment—						
Demonstrator (60)	1	1	720		360	
Assistant Demonstrator (30)	1	1	360		180	
Probationers under training (100)	...	2	...		1,200	
Total ...			1,080		1,740	
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			100		50	
Contingencies—						
Non-contract contingencies			220		60	
Other supplies and services			1,500		900	
Total ...			1,720		960	
TOTAL—Voted ...			2,900		2,750	
(3) *Pottery ndustry.*						
Pay of Establishment—						
Demonstrator (60)	1	1	720		360	
Assistant Demonstrator (30)	1	1	360		180	
Probationers under training (100)		2	...		1,200	
Total ...			1,080		1,740	
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			100		50	
Contingencies—						
Non-contract contingencies			220		60	
Other supplies and services			1,500		900	
Total ...			1,720		960	
TOTAL—Voted ...			2,900		2,750	
TOTAL—Voted ...			14,000	9,400	12,500	
(b) *SCHEMES FINANCED BY THE GOVERNMENT OF INDIA.*						
(1) *Economic Development and Improvement of Rural Areas—*						
Small-scale Woollen Industry			16,100		17,000	
Other Schemes			9,000		8,000	
Total ...			25,100		25,000	
(2) *Development of the Handloom Industry.*						
Pay of Establishment.—						
Temporary establishment			1,425		1,400	178
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			625		600	
Contingencies—						
Non-contract contingencies			3,600		11,130	
Grant-in-aid to Associations			3,850		3,870	
Total ...			7,450		15,000	
TOTAL—Voted ...			9,500		17,000	
TOTAL—Voted ...			34,600	31,000	42,000	
TOTAL—Voted ...			48,600	40,400	54,500	178

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*concld.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget, Estimate, 1937-38.	Accounts, 1936-37.
A-6.—TECHNICAL EDUCATION.			Rs.	Rs.	Rs.	Rs.
A-6.—(5) Grants in-aid, Contributions, Donations—						
Grants to non-Government Technical Schools (Recurring).			3,700		3,650	4,443
Grants to Local Bodies (Recurring)			2,000		2,000	1,419
Grants to Victoria Jubilee Technical Institute, Bombay (Recurring)			... 1,600		600	...
Expenditure in connection with the Committee of Direction of Industrial and Technical Schools			1,500		750	...
Grants to training Institutions (Recurring)			2,500			...
TOTAL—Voted ...			11,300	8,400	7,000	5,862
A-7.—INSPECTION OF WEIGHTS AND MEASURES.						
A-7.—(2) Pay of Establishment—						
Inspectors (100—5/2—150)	16	16	19,860		19,420	13,200
Clerks (25—95)	...	...	...		...	...
Manual Assistants (25—1—40)	16	16	5,081		4,960	3,198
Servants (13)	16	16	2,520		2,520	1,720
Total ...			27,461	18,500	26,900	18,118
A-7.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			4,439		4,400	} 5,045
Travelling allowance (Ordinary)...			6,000		8,000	
House-rent and other allowances			300		300	300
Total ...			10,739	10,000	12,700	5,345
A-7.—(4) Contingencies—						
Non-contract contingencies			6,600		7,600	3,676
Rents, rates and taxes			4,800		4,800	2,891
Other supplies and services			1,600		3,600	5,547
Total ...			13,000	12,000	16,000	12,114
TOTAL—Voted ...			51,200	40,500	55,600	35,577
A-8—MISCELLANEOUS.						
Expenditure in connection with the survey of unemployment amongst the educated middle classss.			5,000			
TOTAL—Voted ...			5,000	...		
DETAILED ACCOUNT NO. 43-B. INDUSTRIES B—Fisheries.						
B—(2) Pay of Establishment—						
Fisheries Assistant (80—5—100)	1	1	960		560	
Clerk (25—5/2—35)	1	1	360		180	
Servants (20—21)	2	2	431		246	
Total ...			1,751		986	
B—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			180			
Travelling allowance (Ordinary)			697		400	
House-rent and other allowances			72		150	
Total ...			949		550	
B—(4) Contingencies—						
Oyster culture			200		100	
Non-contract contingencies			500		404	
Other supplies and services			500		560	
Total ...			1,200		1,064	96
TOTAL—Voted			[illegible]	[illegible]	[illegible]	[illegible]

47.—MISCELLANEOUS DEPARTMENTS.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A.—LABOUR	Voted ...	47-A	2,300	2,500	1,900	595
B.—INSPECTOR OF FACTORIES ...	Voted ...	47-B	9,100	6,100	11,100	9,368
C.—INSPECTOR OF STEAM BOILERS ...	Voted ...	47-C	16,400	15,400	13,900	14,474
D.—EXAMINATIONS	*Charged* ...	47-D	*500*	*600*	*900*	*418*
	Voted ...		2,300	3,100	3,600	2,067
E.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932 ...		47-E	800	800	800	...
F.—MISCELLANEOUS	Voted ...	47-F	22,000	22,000	22,000	4,950
FOR ROUNDING	*Charged* ...		*+500*	*+400*	*+100*	...
	Voted ...		+100	+100	—300	...
	TOTAL ...		54,000	51,000	54,000	31,872
TOTAL ...	*Charged* ...		*1,000*	*1,000*	*1,000*	*418*
	Voted ...		53,000	50,000	53,000	31,454

DETAILED ACCOUNT No. 47-A.

MISCELLANEOUS DEPARTMENTS.

A.—Labour.

	Strength 1937-38	Strength 1936-37	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
1.—(2) Pay of Establishment—						
Clerks (50—140)	2	1	1,700		1,600	
Leave salary			100		100	
TOTAL ...			1,800	1,800	1,700	400
A-1.—(3) Allowances, Honoraria, etc.			...	200	...	...
A-1.—(4) Contingencies—						
Non-contract contingencies			500	500	200	195
TOTAL—Voted ...			2,300	2,500	1,900	595

DETAILED ACCOUNT No. 47-B.

MISCELLANEOUS DEPARTMENTS.

B.—Inspector of Factories.

	Strength 1937-38	Strength 1936-37	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
B.-1.—Pay of Officers—						
Inspector of Factories (400—20—600) ... Voted ...	1	1	4,800	2,400	7,200	6,420
B-2.—Pay of Establishment—						
Clerk (50—90)	1	1	650		600	
Temporary Establishment			200			
Servants (17)	2	2	400		400	
Leave Salary			50			
TOTAL ...			1,300	1,100	1,000	510
B-3.—Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			900		900	
Travelling allowance (Ordinary)			1,200		1,200	
House-rent and other allowances			200		100	
TOTAL ...			2,300	1,900	2,200	1,569
B-4.—Contingencies—						
Service Postage and Telegrams			700	700	700	869
TOTAL—Voted ...			9,100	6,100	11,100	9,368

DETAILED ACCOUNT No. 47-C. 47—MISCELLANEOUS DEPARTMENTS. C.—Inspector of Steam Boilers.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37.
			Rs.	Rs.	Rs.	Rs.
C.—INSPECTOR OF STEAM BOILERS.						
C.—(1) Pay of Officers—						
Chief Inspector of Steam Boilers and Smoke Nuisances (500—25—800)	1	1	9,600	8,900	7,500	8,300
C.—(2) Pay of Establishment—						
Superintendent and Clerks (50—160)	1	1	1,740		1,668	
Servants (16 and 17)	1	1	210		204	
Leave salary			50		28	
Total ...			2,000	1,900	1,900	1,811
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			1,640		1,680	
Travelling allowance (Ordinary)			2,200		1,751	
House-rent and other allowances			20		24	
Fees to Commissioners			90		90	
Fees to Examiners			240		240	
Honoraria			10		15	
Total ...			4,200	3,900	3,800	3,829
C.—(4) Contingencies—						
Non-contract contingencies			600	700	700	534
TOTAL—Voted ...			16,400	15,400	13,900	14,474

DETAILED ACCOUNT No. 47-D. 47.—MISCELLANEOUS DEPARTMENTS. D.—Examinations.		Strength.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budg Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs
SUMMARY.							
D-1.—Civil and Military Examinations Committee.	*Charged* ...			...		*	*18*
	Voted ...			...		*	891
D-2.—Permanent Committee for Departmental and Vernacular Examinations in Sind.	*Charged* ...			*500*	*600*	*900*	*400*
	Voted ...			1,500	2,800	3,000	879
D-3.—Board of Examiners for granting Certificates of Competency to Electrical Contractors and Wiremen.	*Charged* ...			...	...	...	...
	Voted ...			800	300	600	297
TOTAL ...				2,800	3,700	4,500	2,485
TOTAL ...	*Charged* ...			*500*	*600*	*900*	*418*
	Voted ...			2,300	3,100	3,600	2,067
D-1.—CIVIL AND MILITARY EXAMINATIONS COMMITTEE.							
D-1.—(2) Pay of Establishment—							
Clerk (50)							
Servant (10)							
Probable savings							
Total—Voted ...							391
D-1.—(3) Allowances, etc.—							
Fees to members and assessors ...	*Charged* ...						*18*
	Voted ...						500
Probable savings	*Charged* ...						...
	Voted ...						...
Total ...	*Charged* ...					*	*18*
	Voted ...					*	500
TOTAL ...	*Charged* ...					*	*18*
	Voted ...					*	891
D-2.—PERMANENT COMMITTEE FOR DEPARTMENTAL AND VERNACULAR EXAMINATIONS IN SIND.							
D-2.—(a) COMMITTEE FOR DEPARTMENTAL EXAMINATIONS.							
D-2.—(a) (1) Allowances and Honoraria, etc.—							
Fees for setting and valuing papers for departmental examinations.	*Charged* ...						...
	Voted ...						148
Probable savings	*Charged* ...						...
	Voted ...						...
TOTAL—D-2.—(a) Carried over ...	*Charged* ...					*	...
	Voted ...					*	148

* Provision included under D-2 (*b*).

DETAILED ACCOUNT No. 47-D. 47—MISCELLANEOUS DEPARTMENTS. D.—Examinations—*concld.*		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward ...	*Charged* ...			*	...
	Voted ...			*	148
D.2—(b) Permanent Committee for Departmental and Vernacular Examinations in Sind.					
D.-2—(b) (1) Pay of Establishment—					
Clerk (50—90)	...			600	
Servant	...			200	
TOTAL—Voted ...		...	...	800	40
D.-2 (b) (2) Allowances, Honoraria, etc.—					
Fees for setting and valuing papers	*Charged* ...	*300*		*680*	*220*
	Voted ...	1,000		1,600	240
Fees to members and assessors	*Charged* ...	*200*		*220*	*180*
	Voted ...	300		300	260
House-rent and other allowances	Voted ...	...		100	...
Total ...	*Charged* ...	*500*	*	*900*	*400*
	Voted ...	1,300		2,000	500
D.-2.—(b) (3) Contingencies—					
Non-contract contingencies	...	200		200	191
TOTAL—D.-2 (*b*) ...	*Charged* ...	*500*	*600*	*900*	*400*
	Voted ...	1,500	2,800	3,000	731
GRAND TOTAL ...	*Charged* ...	*500*	*600*	*900*	*400*
	Voted ...	1,500	2,800	3,000	879
D.-3.—BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.					
D.-3.—(2) Allowances and Honoraria—					
Fees for setting and valuing papers	Voted ...	500		300	200
D.-3.—(3) Contingencies—					
Non-contract contingencies	Voted ...	300		300	97
TOTAL ...	Voted ...	800	300	600	297
DETAILED ACCOUNT No. 47-E. **E.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.**					
E.—(1) Pay of Officers—					
Registrar of Firms (special pay at Rs. 50 p. m.) ...	...	600	600	600	...
E.—(2) Establishment charges payable to other Governments, Departments, etc.—					
Add—Amount payable to the Central Government for joint establishment for the administration of Indian Company Act and Indian Partnership Act	...	200	200	200	...
TOTAL ...	Voted ...	800	800	800	...
DETAILED ACCOUNT No. 47-F. **47.—MISCELLANEOUS DEPARTMENTS.** **F.—Miscellaneous.**					
F.-1—Government Special Schools—					
Grants-in-aid, Contributions, etc.— Contribution to Bombay for maintenance of Juveniles in the Reformatory, Yeravda	Voted ...	7,000	7,000	7,000	4,950
F.-2 Scheme for the establishment of model villages in Sind	..	15,000	15,000	15,000	...
Total—Miscellaneous ...	Voted ...	22,000	22,000	22,000	4,950

* Included under D.-2 (*b*).

50.—CIVIL WORKS—(a).		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Original Works—					
Civil Buildings	*Charged* ...	*3,000*	*11,000*	...	...
	Voted ...	7,80,100	7,12,000	6,29,400	2,53,573
Communications	... ...	13,100	14,000	200	815
Do Road Development ...	... ...	*8,91,000	4,47,000	5,00,000	43,407
Miscellaneous	... ...	...	...	...	6,087
Repairs	*Charged* ...	*16,000*	*19,000*	*14,000*	...
	Voted ...	4,95,000	4,47,000	4,26,000	4,10,704
Do. Road Development	... ...	* 63,500	46,000	46,000	52,473
Establishment special	*Charged.* ...	*27,400*	*25,000*	*26,200*	
	Voted ...	94,800	76,000	91,700	
Establishment ordinary (*b*)	*Charged* ...	*4,69,800*	*5,29,000*	*5,21,400*	*10,430*
	Voted ...	26,30,600	25,80,000	26,47,500	2,02,286
Deduct—Establishment charges transferred to other major heads	*Charged* ...	*—4,10,000*	*—4,75,000*	*— 4,77,200*	
	Voted ...	—22,95,800	—23,19,000	—24,23,300	
Other Items—Tools and Plant (*b*)	...	54,000	64,000	64,000	9,562
Deduct.—Tools and plant charges transferred to other major heads	...	—43,000	—54,000	—55,600	
Grants-in-aid	...	1,79,300	1,79,000	1,79,300	1,81,986
Suspense—					
(1) Stock	...	...	3,000	...	19,405
(2) London Stores—					
(i) Charges—					
(*a*) In England	...	4,000	33,200	3,200	1,489
(*b*) In India	...	...	6,000	...	...
(ii) *Deduct*—Credits	...	...	— 39,200	...	—1,481
(3) Other Suspense Accounts	...	...	— 49,000	...	...
Charges in England ... ... Establishment (*b*)	*Charged* ...	*1,00,700*	*82,000*	*83,000*	*47,376*
	Voted ...	3,100	500	1,800	...
Stores ...	Voted ...	(*c*)		(*c*)	(*c*)
Deduct.—Charges in England transferred to other Major heads. Establishment ...	*Charged* ...	*— 87,900*	*—74,000*	*— 76,000*	
	Voted ...	— 2,700	—500	— 1,600	
Loss or gain by exchange... ... Establishment ...	*Charged* ...	...	...	...	*—262*
	Voted ...	...	...	...	...
Stores ...	Voted ...	...	...	...	—8
For rounding ...	*Charged* ...	...	...	*—400*	...
	Voted ...	...	...	+ 400	...
	TOTAL ...	29,86,000	22.63,000	22,00,000	12,37,842
	Charged ...	*1,19,000*	*1,17,000*	*91,000*	*57,544*
	Voted ...	28,67,000	21,46,000	21,09,000	11,80,298

* For *pro forma* account of the receipts and expenditure of Central Road Fund, see Public Works Budget Estimates under "XXXIX" and "50—Civil Works—Provincial".

(*a*) Details are available in the Public Works Issues.

(*b*) The distribution of the ordinary Public Works Department establishment (Voted and *Charged*) and tools and plant charges a *pro-rata* basis by the several Public Works Department heads is shown below :—

	BUDGET ESTIMATE, 1938-39.				
	Establishment charges.				Tools and plant charges.
	In India.		In England.		
	Voted.	*Charged.*	Voted.	*Charged.*	Voted.
XVII—**A—Irrigation, etc.**—*Deduct*—Working expenses—					
Productive ... Barrage ...	14,01,000	*2,50,100*	1,600	*53,600*	22,400
Productive ... Non-Barrage ...	4,40,800	*78,800*	600	*16,800*	7,000
Unproductive	56,000	*10,000*	100	*2,200*	900
18.—Other Revenue Expenditure, etc., Public Works Department.	90,700	*16,200*	100	*3,500*	2,800
50.—Civil Works	3,34,800	*59,800*	400	*12,800*	11,000
68.—Construction of Irrigation Works —					
Productive ... Barrage ...	1,90,300	*34,000*	200	*7,300*	6,200
Productive ... Non-Barrage ...	1,04,300	*18,600*	100	*4,000*	3,300
Unproductive	4,500	*800*	...	*200*	100
81.—Civil Works not charged to revenue	8,200	*1,500*	...	*300*	300
TOTAL ...	26,30,600	*4,69,800*	3,100	*1,00,700*	54,000

(*c*) See suspense.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
54-A.—FAMINE RELIEF.					
Gratuitous Relief ... ... Voted ...		20,000	...	20,000	...
54-B.—TRANSFERS TO FAMINE RELIEF FUND					
Transfer to Famine Relief Fund ... *Charged* ...		...	...	...	*52,486*
GRAND TOTAL ...		20,000	...	20,000	52,486
TOTAL ... *Charged* ...		...	...	...	*52,486*
TOTAL ... Voted ...		20,000	...	20,000	...

55.—SUPERANNUATION ALLOWANCES AND PENSIONS.		Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
A.—SUPERANNUATION AND RETIRED ALLOWANCES FOR SERVICE RENDERED BEFORE 1ST APRIL 1936.	*Charged* ...	55-A	*6,67,000*	*6,63,000*	*6,62,000*	*3,55,619*
	Voted ...		10,75,000	10,50,000	10,96,000	13,31,498
SUPERANNUATION AND RETIRED ALLOWANCES FOR SERVICE RENDERED ON OR AFTER 1ST APRIL 1936.	*Charged* ...		*4,400*	*4,000*	...	...
	Voted ...		2,000	2,000	...	34
B.—COMPASSIONATE ALLOWANCES.						
COMPASSIONATE ALLOWANCES FOR SERVICE RENDERED BEFORE 1ST APRIL 1936.	*Charged* ...	55-B	...	...	...	...
	Voted ...		1,000	1,000	6,000	...
COMPASSIONATE ALLOWANCES FOR SERVICE RENDERED ON OR AFTER 1ST APRIL 1936.	*Charged* ...		...	...	...	...
	Voted ...		5,000	4,000	...	5,997
C.—GRATUITIES.						
GRATUITIES IN RESPECT OF SERVICE RENDERED BEFORE 1ST APRIL 1936.	*Charged* ...	55-C	...	...	...	...
	Voted ...		2,000	2,000	13,000	...
GRATUITIES IN RESPECT OF SERVICE RENDERED ON OR AFTER 1ST APRIL 1936.	*Charged* ...		...	...	...	...
	Voted ...		7,000	14,000	...	21,255
D.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS.	*Charged* ...		*4,000*	*3,000*	...	...
	Voted ...		...	...	...	...
E.—*Covenanted Civil Service Pensions.*						
FOR SERVICE RENDERED BEFORE 1ST APRIL 1936.	*Charged* ...		*14,000*	*14,000*	*14,000*	*13,334*
FOR SERVICE RENDERED ON OR AFTER 1ST APRIL 1936.	*Charged* ...		...	...	...	...
F.—DONATIONS TO PROVIDENT FUNDS. ...	*Charged* ...		*1,000*	*1,000*	...	*1,084*
	Voted ...		1,000	1,000	2,000	1,701
G.—LOSS OR GAIN BY EXCHANGE. ...	*Charged* ...		...	*—47*	...	...
	Voted ...		...	...	...	—2
H.—EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS CHARGED TO CAPITAL.	*Charged* ...	55-D	*16,000*	*6,000*	*5,000*	...
	Voted ...		15,000	6,000	6,000	...
I.—*Deduct*—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS.	*Charged* ...	55-E	*—27,000*	*—30,000*	*—43,000*	*—39,540*
	Voted ...		—1,23,000	—1,24,000	—1,82,000	—1,82,330
J.—CHARGES IN ENGLAND.	*Charged* ...	55-F	*9,000*	*9,000*	*9,000*	*155*
	Voted ...		4,000	...	4,000	...
ROUNDING	*Charged* ...		*—400*	*+47*	...	...
	Voted ...		...	...	...	...
TOTAL ...			16,77,000	16,26,000	15,92,000	15,08,805
TOTAL ...	*Charged* ...		*6,88,000*	*6,70,000*	*6,47,000*	*3,30,652*
	Voted ...		9,89,000	9,56,000	9,45,000	11,78,153

DETAILED ACCOUNT No. 55-A.

SUPERANNUATION ALLOWANCES AND PENSIONS.

A.—Superannuation and retired allowances.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs	Rs.	Rs.	Rs.
A.—(i) Superannuation and retired allowances for service rendered before 1st April 1936.	*Charged* ...	*17,000*	*17,000*	*16,000*	*16,334*
	Voted ...	10,75,000	10,50,000	10,96,000	10,44,927
A.—(ii) Excess over 85 per cent. paid to Bombay Government.	*Charged* ...	*6,50,000*	*6,46,000*	*6,46,000*	*3,39,285*
	Voted ...	...	...	...	2,86,571
A.—(iii) Superannuation and retired allowance for service rendered on or after 1st April 1936.	*Charged* ...	*4,400*	*4,000*	...	...
	Voted ...	2,000	2,000	...	34
TOTAL ...	*Charged* ..	*6,71,400*	*6,67,000*	*6,62,000*	*3,55,619*
	Voted ...	10,77,000	10,52,000	10,96,000	13,31,532

DETAILED ACCOUNT NO. 55-B.

SUPERANNUATION ALLOWANCES AND PENSIONS

B.—Compassionate allowances.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
B.—(1) Compassionate allowances for service rendered before 1st April 1936.	*Charged* ...	...	...	...	
	Voted ...	1,000	1,000	2,000	
B.—(1) Compassionate allowances for service rendered on or after 1st April 1936.	*Charged* ...	...	...	...	
	Voted ..	1,000	...	...	
B.—(2) Miscellaneous Allowances and Rewards ...	...	4,000	4,000	4,000	
B.—(4) Comassionate Fund Allowances	...	...	...	...	
TOTAL ...	*Charged* ...	...	...	...	...
	Voted ...	6,000	5,000	6,000	5,997

DETAILED ACCOUNT No. 55-C.

C.—GRATUITIES.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Gratuities in respect of service rendered before 1st April 1936.	*Charged* ...	...	...	...	
	Voted ...	2,000	2,000	2,000	
Gratuities in respect of service rendered on or after 1st April 1936.	*Charged* ...	...	...	...	
	Voted ...	2,000	3,000	...	
Compassionate Fund Gratuities	Voted ...	2,000	2,000	2,000	
Write back of expenditure on gratuities to retrenched personnel	Voted ...	3,000	9,000	9,000	
TOTAL ...	*Charged* ...	...	...	...	...
	Voted ...	9,000	16,000	13,000	21,255

DETAILED ACCOUNT No. 55-D.

SUPERANNUATION ALLOWANCES AND PENSIONS.

H.—Equated Payments of commuted value of Pensions charged to Capital.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
H.—(1) Principal	*Charged* ...	*2,000*	*280*	*200*	
	Voted ...	15,000	6,000	6,000	
H.—(2) Interest	*Charged* ...	*14,000*	*5,720*	*4,800*	
TOTAL ...	*Charged* ...	*16,000*	*6,000*	*5,000*	...
	Voted ...	15,000	6,000	6,000	...

DETAILED ACCOUNT No. 55-E. I.—DEDUCT—Pensionary liabilities of Commercial Departments.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
I.—(2) Irrigation Departments—					
"XVII"	*Charged* ...	*—22,100*	*—22,700*	*—32,200*	
	Voted ...	—1,02,100	—95,700	—1,41,300	
"18"	*Charged* ...	*—1,100*	*—1,200*	*—1,500*	
	Voted ...	—4,900	—5,100	—6,600	
"68" Irrigation (including Lloyd Barrage and Canals Construction).	*Charged* ...	*—3,500*	*—6,000*	*—9,400*	
	Voted ...	—16,100	—23,000	—33,600	
For rounding...	*Charged* ...	*—300*	*—100*	*+100*	
	Voted ...	+100	—200	—500	
TOTAL ...	*Charged* ...	*—27,000*	*—30,000*	*—43,000*	*—39,540*
	Voted ...	—1,23,000	—1,24,000	—1,82,000	—1,82,330

DETAILED ACCOUNT No. 55-F. J.—Charges in England.					
A.—Secretary of State for India—					
Superannuation	*Charged* ...	...		...	...
	Voted ...	...		...	...
B.—High Commissioner for India— Superannuation and Retired Allowances, General	*Charged* ...	*4,000*	*4,000*	*4,000*	*155*
	Voted ...	4,000	...	4,000	...
Pensions under the Indian Civil Service Family Pension Regulations ...	*Charged* ...	*5,000*	*5,000*	*5,000*	...
Passage gratuities	...	...		...	...
TOTAL ...	*Charged* ...	*9,000*	*9,000*	*9,000*	*155*
	Voted ...	4,000	...	4,000	...

55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.					
Amount transferred from the head 83—Payments of commuted value of pensions—					
Vide page 193	*Charged* ...	*15,000*	*6,000*	*9,000*	*6,312*
	Voted ...	2,00,000	23,000	34,000	31,977
TOTAL ...		2,15,000	29,000	43,000	38,289

56.—STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
I.—Stationery—					
PURCHASE OF STATIONERY STORES	56-A	1,41,200	1,46,500	1,51,500	1,37,189
Deduct—VALUE OF STATIONERY SUPPLIED TO OTHER GOVERNMENTS AND PAYING DEPARTMENTS ...	56-B	—8,000	—8,300	—5,000	...
II.—Printing—					
GOVERNMENT PRESS	56-C	1,57,900	1,18,200	1,16,400	1,39,335
PRINTING AT PRIVATE PRESSES		...	2,500	...	347
COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS ...	56-D	75,000	1,00,000	...	74,958
Duduct—COST OF PRINTING WORK DONE FOR OTHER GOVERNMENTS AND PAYING DEPARTMENTS ...	56-E	—6,500	—6,000	—5,000	—3,801
CHARGES IN ENGLAND		1,28,400	21,400	10,000	8,532
LOSS OR GAIN BY EXCHANGE		...	— 112	...	— 58
ROUNDING ...		...	— 188	+ 100	...
TOTAL—Voted ...		4,88,000	3,74,000	2,68,000	3,56,502

DETAILED ACCOUNT No. 56-A.

56—STATIONERY AND PRINTING.

A—Purchase of Stationery Stores.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
A.—Purchase of Stationery Stores.				
A.—(1) Purchase of Stationery Stores	1,41,200 (a)		1,51,500 (a)	1,31,435
Add—Departmental charges on stationery supplied by the Government of Bombay (at five per cent.)	...		...	8,047
TOTAL ...	1,41,200	1,46,500	1,51,500	1,39,482
A.—(2) Stationery supplied to Transferred Departments	...	...	...	−2,293
TOTAL—Voted ...	1,41,200	1,46,500	1,51,500	1,37,189

DETAILED ACCOUNT No. 56-B.

56—STATIONERY AND PRINTING.

B—Deduct—Value of stationery supplied to other Governments and paying Departments.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
B—*Dedut*—Value of stationery supplied to other Governments and paying Governments—				
Lloyd Barrage Scheme	−5,000	−5,000	−5,000	...
Government of India	−500	−500	...	...
Paying Departments	−2,500	−2,800	...	...
TOTAL—Voted ...	−8,000	−8,300	−5,000	...

(a) Includes provision for customs duty on imported stores.

DETAILED ACCOUNT No. 56-C. STATIONERY AND PRINTING. C.—Government Press.	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
C.—GOVERNMENT PRESS, KARACHI.						
C.—(1) Pay of Officers—						
Manager	1	1	3,970		3,785	3,950
Leave salary			330		315	...
Total—Voted ...			4,300	3,800	4,100	3,950
C.—(2) Pay of Establishment—						
Assistant Manager (175—10—275)	1	...	1,925		...	
Operatives (14—100)	86	57	65,695		49,897	
Branch Supervision (45—170)	3	3	3,200		3,490	
Auxiliaries (20—105)	16	16	6,000		5,985	
Reading Branch (29—175)	16	10	9,800		7,228	
Office Establishment—						
Superior Establishment (30—150)	19	18	15,480		14,856	
Inferior Establishment (17—20)	6	6	1,800		1,344	
Leave salary			...		...	
Lump deduction for probable savings			...		...	
Total—Voted ...			1,03,900	78,000	82,800	74,414
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			...		...	
Overtime allowance			1,000		1,000	
House-rent and other allowances			2,200		2,000	
Bonus			2,000		2,000	
Total—Voted ...			5,200	5,000	5,000	4,038
Carried over ...			1,13,400	86,800	91,900	82,402

DETAILED ACCOUNT No. 56-C. STATIONERY AND PRINTING. C.—Government Press—*concld.*	Strength. 1938-39.	Strength. 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs	Rs.	Rs.	Rs.
Brought forward ...			1,13,400	86,800	91,900	82,402
GOVERNMENT PRESS, KARACHI—*concld.*						
C—(4) Contingencies—						
Non-contract contingencies			6,500	6,000	6,000	5,408
C—(5) Additions to Plant and Machinery			19,600	13,000	6,000	45,065
C—(6) Supplies and Services			5,600	4,000	5,000	3,413
C—(7) Stores—Raw Materials			6,800	3,500	4,000	2,500
C—(8) Provision for Depreciation			6,000	4,200	3,500	3,795
C—(9) Renewals and Replacements			4,915	1,000	1,000	3,356
Less—Amount transferred from the Depreciation Fund ...			—4,915	—1,000	—1,000	—3,356
Total—Voted ...			...	...	...	...
C—(10) Deduct—English cost of stores			...	...	...	—3,248
TOTAL ...			1,57,900	1,17,500	1,16,400	1,39,335
C—(11) Establishment charges payable to other Governments, Departments, etc.—						
Charges payable to the Government of Bombay for travelling and other allowances of Mr Neale, Superintendent, Government Printing and Stationery, Bombay.			...	700	...	...
NET TOTAL—Voted ...			1,57,900	1,18,200	1,16,400	1,39,335
DETAILED ACCOUNT No. 56-D. **STATIONERY AND PRINTING.** **D.—Cost of printing work done by other Governments.**						
D.—Cost of printing work done by other Governments—						
Charges payable to the Government of Bombay for printing of standard forms, etc.. at Yerawda Prison Press ...		...	75,000	1,00,000	... ...	74,958
DETAILED ACCOUNT No. 56-E. **STATIONERY AND PRINTING.** **E.—Deduct—Cost of printing work done for other Governments and paying Departments.**						
E—Deduct Cost of printing work done for other Governments and paying Departments—						
Lloyd Barrage Scheme			—3,500	—3,000	—3,000	—3,801
Government of India			—3,000	—3,000	—2,000	...
Other paying Departments			...	...	...	...
TOTAL—Voted ...			—6,500	—6,000	—5,000	—3,801

57.—MISCELLANEOUS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
A.—Donations for charitable purposes	57-A	14,800	14,500	13,700	11,295
B.—Special Commissions of Enquiry	57-B	5,500	10,000	10,000	...
C.—Petty Establishments	57-C	...	...	...	...
D.—Irrecoverable temporary loans and advances written off	...	16,000	700	2,000	326
E.—Contributions	57-E	2,64,400	2,65,100	2,65,100	4,02,742
F.—Miscellaneous and Unforeseen charges ...	57-F	4,100	46,200	66,200	152
G.—Miscellaneous Durbar charges	57-G	2,200	1,500	1,500	1,493
H.—Charges in England	57-H	..	...	100	...
K.—Loss or Gain by exchange	...	...	...	...	...
For rounding ...	...	...	...	+400	...
TOTAL—Voted ...		3,07,000	3,38,000	3,59,000	4,16,008

DETAILED ACCOUNT No. 57-A.

MISCELLANEOUS.

A.—Donations for Charitable Purposes.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Grants-in-aid, etc.				
A.—(1) Donations to Institutions—				
Home Department.				
Poor Box, City Magistrate's Court, Karachi	500		500	
Societies for the Prevention of Cruelty to Animals	9,520		8,385	
Karachi Children's Welfare Society	500		500	
Total ...	10,520	10,185	9,385	6,641
A.—(2) Other Expenditure—				
Charges for interring paupers	3,650		3,700	
Maintenance of destitute persons	130		115	
Total ...	3,780	3.815	3,815	4,129
A.—(3) Other vagrant charges—				
Deportation charges	500	500	500	525
TOTAL—Voted ...	14,800	14,500	13,700	11,295

DETAILED ACCOUNT No. 57-B. MISCELLANEOUS B.—Special Commissions of Enquiry.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
REORGANISATION COMMITTEE.				
B.—(1) Pay of Officers—				
Secretary	2,400		5,800	...
TOTAL	2,400	5,800	5,800	...
B.—(2) Pay of Establishment—				
Assistants and Clerks	1,000	...	1,100	...
Servants	200		400	...
TOTAL	1,200	1,500	1,500	...
B.—(3) Allowances, Honoraria, etc.—				
Travelling allowance	300		900	...
House rent and other allowances (D. A.)	1,300	...	1,500	...
TOTAL	1,600	2,400	2,400	...
B.—(4) Contingencies—				
Contingencies	300		300	...
TOTAL	300	300	300	...
GRAND TOTAL—Voted	5,500	10,000	10,000	...

DETAILED ACCOUNT No. 57-C. MISCELLANEOUS. C.—Petty Establishments.				
C.-1—EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.				
C.-1—Rates and Taxes—				
C.-1.—(1) Contingencies—				
Remuneration for collecting local cess	...	7,325	7,325	...
Refunds	3,550	1,675	1,675	3,150
Total	3,550	9,000	9,000	3,150
C-1.—(2) *Deduct*—Receipts retained to meet charges	—3,550	—9,000	—9,000	—3,150
TOTAL—Voted	...	...	...	...

DETAILED ACCOUNT No. 57-E. MISCELLANEOUS. E.—Contributions.				
Guarantee to the Railway Board against loss in working Sind Left Bank Feeder Railways	2,00,000	2,00,000	2,00,000	3,37,534
Guarantee to the Telegraph Office for taluka headquarter telegraph lines, trunk telephone lines, etc.	10,000	11,700	11,700	9,066
Reimbursement to Post and Telegraph Department for concessional rates on foreign state telegrams	500	1,300	1,300	266
TOTAL ... Voted	2,10,500	2,13,000	2,13,000	3,46,866
Grants to Local Boards for expenditure in connection with Local Board Elections	1,000	800	800	5,351
Grants to local bodies with non-official presidents— Towards salaries of Chief Officers, etc.	24,400	22,800	22,800	47,028 (total for this row and the next)
For the maintenance of clerical establishment	27,500	27,500	27,500	
Grant to Karachi Municipality towards the cost of its lethal chambers	1,000	1,000	1,000	1,068
Other miscellaneous grants to Local bodies and Institutes	...	...	...	2,429
TOTAL ... Voted	53,900	52,100	52,100	55,876
GRAND TOTAL 57—E. ... Voted	2,64,400	2,65,100	2,65,100	4,02,742

DETAILED ACCOUNT No. 57-F. MISCELLANEOUS. F.—Miscellaneous and unforeseen charges.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Unforeseen charges	3,800	4,200	4,200	69
Reserve at the disposal of the Finance Department	...	...	20,000	...
Miscellaneous charges for the treatment of patients at the Pasteur Institute ..	300	...	...	83
Expenditure from Rural Reconstuction Grants	...	42,000	42,000	...
TOTAL—Voted ...	4,100	46,200	66,200	152
DETAILED ACCOUNT No. 57-G. MISCELLANEOUS. G.—Miscellaneous Durbar charges.				
G.-I.—DURBAR PRESENTS.				
Grant at the disposal of the Revenue Commissioner	200	...	1,500	1,493
Grant at the disposal of M. S. G.	2,000	1,500	...	...
TOTAL—Voted ...	2,200	1,500	1,500	1,493
DETAILED ACCOUNT No. 57-H. MISCELLANEOUS. H.—Charges in England.				
HIGH COMMISSIONER FOR INDIA.				
Books and periodicals ... ... Voted ...	...	...	100	...
TOTAL—Voted ...	...	...	100	...

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63—EXTRAORDINARY CHARGES.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
CHARGES IN INDIA.				
Expenditure on retrenched personnel—				
(A) Civil (Non-commercial)—				
(*a*) Leave salary ... ... Voted ...	...	...	...	...
(*b*) Travelling allowance ... ... Voted ...	...	...	...	103
(B) Irrigation—Joint Establishment—Public Works				
Leave salary ... ... Voted ...	...	...	...	...
(C) Other Commercial Departments and undertakings—				
Deduct—Expenditure transferred to "XVII—Irrigation, etc.—Works for which capital accounts are kept—Working expenses" ... *Charged* ...	...	...	...	...
Voted ...	...	...	...	...
Rounding ... Voted ...	...	...	...	...
TOTAL ...	...	...	...	103
TOTAL ... *Charged* ...	...	...	...	...
TOTAL ... Voted ...	...	...	...	103

CAPITAL ACCOUNT OF IRRIGATION NOT CHARGED TO REVENUE. (a) 68.—Construction of Irrigation Works.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Charges in India—				
(1) PRODUCTIVE ... ... Barrage ... *Charged* ...	*73,900*	*1,26,400*	*1,20,300*	*1,55,159*
Voted ...	11,15,000	19,05,000	20,95,400	27,24,754
Non-Barrage ... *Charged* ...	*19,800*	*21,300*	*22,000*	*6,426*
Voted ...	5,57,100	5,55,600	6,26,800	1,52,422
(2) UNPRODUCTIVE ... ... *Charged* ...	*900*	*2,100*	*900*	*475*
Voted ...	23,900	55,600	24,900	11,266
Charges in England—				
(1) Productive ... ... Barrage ... *Charged* ...	*43,800*	*19,200*	*36,200*	*21,726*
Voted ...	5,000	14,300	14,400	15,999
Non-Barrage ... *Charged* ...	*4,000*	*3,100*	*3,200*	...
Voted ...	100	...	...	...
(2) Unproductive ... ... *Charged* ...	*200*	*300*	*200*	...
Voted ...	...	...	...	...
Loss or gain by exchange...Productive Barrage ... *Charged* ...	...	*—100*	...	*- 113*
Voted ...	...	—80	...	- 88
Non-Barrage ... *Charged* ...	...	*—17*	...	...
Voted ...	...	...	...	...
Unproductive ... ... *Charged* ...	...	*—3*	...	...
Voted ...	...	...	...	...
Interest on capital outlay on the Lloyd Barrage Unified System ... ... *Charged* ...	*3,78,000*	*1,14,000*	*4,30,000*	*- 25,49,510*
Deduct—Receipts on capital account utilised to meet interest charges ... ... *Charged* ...	*—3,78,000*	*—1,14,000*	*- 4,30,000*	...
Deduct—Surplus Receipts on capital account available for repayment of debt ... ... *Charged* ...	*—4,41,800*	...	...	...
Voted ...	...	—11,62 400	—42,000	- 5,95,580
Deduct—Recovery from the Government of India on account of expenditure on the Lloyd Barrage and Canals Construction Scheme in Nasirabad Section available for repayment of debt ... ... *Charged* ...	*—11,200*	..	...	...
Voted ...	...	—33,300	- 2,68,000	- 1,15,801
Rounding ... ... Barrage ... *Charged* ...	*+ 300*	...	...	...
Voted ...	...	—20	—300	...
Non-Barrage ... *Charged* ...	*+ 100*	*—280*	*+ 200*	...
Voted ...	- 100	+ 300	- 200	...
TOTAL ...	13,91,000	15,07,000	26,34,000	- 1,72,86
TOTAL ... *Charged* ... Barrage ...	*—3,35,000*	*1,45,500*	*1,56,500*	*- 23,72,73*
Non-Barrage ...	*25,000*	*26,500*	*26,500*	*6,90*
Voted ... Barrage ...	11,20,000	7,23,500	17,99,500	20,29,28
Non-Barrage ...	5,81,000	6,11,500	6,51,500	1,36,68

(a) Details are available in the Public Works Issues.

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. (a) 81.—Civil Works not charged to Revenue.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Original Works—					
Civil Buildings ...	...	...	...	11,000	1,36,862
Communications ...	...	35,000	50,000	80,000	...
Establishment ...	Charged ...	...	...	...	...
	Voted ...	300	300	300	282
Add—Establishment charges transferred from the head "50—Civil Works."	*Charged* ..	*1,500*	*2,200*	*3,600*	*6,181*
	Voted ...	8,200	10,900	18,300	27,970
Tools and Plant ...	...	...	...	...	
Add—Tools and Plant charges transferred from the head "50—Civil Works."	...	300	400	700	989
Charges in England ...	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
Add—Charges in England transferred from the head "50—Civil Works."	*Charged* ...	*300*	*400*	*1,000*	...
	Voted ...	...	...	...	...
Loss or gain by exchange ...	*Charged* ...	...	*—2*	...	...
	Voted ...	...	...	...	...
Rounding ...	*Charged* ...	*+200*	*+402*	*+400*	...
	Voted ...	+200	+400	—300	...
Total ...		46,000	65,000	1,15,000	1,72,284
TOTAL ...	*Charged* ...	*2,000*	*3,000*	*5,000*	*6,181*
	Voted ...	44,000	62,000	1,10,000	1,66,103

(*a*) Details are available in the Public Works Issues.

82.—Other Provincial Works not charged to Revenue.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
"Land Revenue."					
Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement, maintenance and other charges		4,000	7,000	6,000	1,317
Establishment	Charged ...	...	...	...	...
	Voted ...	...	...	...	...
Tools and plant		...	...	...	...
Deduct—Receipts of a capital nature		—2,50,000	—1,70,000	—2,50,000	—3,80,303
Refunds		1,000	500	1,000	...
For rounding		...	+ 500	...	...
Total ...		— 2,45,000	—1,62,000	—2,43,000	—3,78,986
TOTAL ...	*Charged* ...	...	...	...	...
	Voted ...	—2,45,000	—1,62,000	—2,43,000	—3,78,986
83.—Payments of Commuted Value of Pensions.					
83.—Payments of Commuted Value of Pensions—					
Payments of Commuted Value of Pensions to Pensioners.	*Charged* ...	*15,000*	*35,000*	*15,000*	*11,903*
	Voted ...	2,00,000	2,00,000	2,00,000	1,62,722
Deduct—					
Amount financed from ordinary revenue (*vide* page 182)	*Charged* ...	*—15,000*	*— 6,000*	*—9,000*	*—6,312*
	Voted ...	—2,00,000	— 23,000	—34,000	—31,977
Capital portion of equated payments out of revenue ...	*Charged* ...	*—2,000*	...	...	...
	Voted ...	—15,000	— 6,000	—6,000	...
Total ...	*Charged* ...	*—2,000*	*— 6,000*	*—9,000*	*—6,312*
	Voted ...	—15,000	— 29,000	—40,000	—31,977
TOTAL ...		—17,000	2,00,000	1,66,000	1,36,336
	Charged ...	*—2,000*	*29,000*	*6,000*	*5,591*
	Voted ...	—15,000	1,71,000	1,60,000	1,30,745
85.—Payments to Retrenched Personnel.					
(1) Civil (Non-Commercial)—					
Gratuity	Voted ...	...	...	...	—7
(2) Irrigation—Joint Establishment—Public Works—					
Gratuity	Voted ...	...	...	...	100
Deduct—Repayments out of revenue—					
(*a*) Expenditure transferred to "XVII—Irrigation, etc., Works for which Capital Accounts are kept—Working expenses."	Voted ...	...	...	...	...
(*b*) Amount written back to "55.—Superannuation, etc." ...	Voted ...	—3,000	— 9 000	—9,000	—9,235
TOTAL—	Voted ...	—3,000	—9,000	—9,000	—9,142

DEBT HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT.				
A.—Debt raised in India—				
III.—Loans from the Central Government—				
(*a*) Lloyd Barrage	4,53,000	11,96,000	3,10,000	32,09,891
(*b*) Other consolidated debt—				
(i) Portion of principal of the instalment towards repayment of advances for commuted value of pensions	17,000	6,000	6,000	...
(ii) Do. do. payments to retrenched personnel ...	3,000	9,000	9,000	9,235
(iii) Do. do. other purposes	3,38,000	7,48,000	7,69,000	80,02,245
TOTAL—*Charged* ...	8,11,000	19,59,000	10,94,000	1,12,21,371
UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund	5,47,000	6,28,000	3,60,000	...
Contributory Provident Fund	...	75,000	...	...
TOTAL—*Charged* ...	5,47,000	7,03,000	3,60,000	...
DEPOSITS BEARING INTEREST.				
Famine Relief Fund—				
A.—Famine Relief Fund—				
Transfers to the Revenue Account	...	...	...	...
Loss on realisation of securities	...	...	...	...
B.—Investment of Account—				
Purchase of securities	...	11,89,000	...	...
TOTAL—Voted ...	...	11,89,000	...	...

DEBT HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts. 1936-37.
	Rs.	Rs.	Rs.	Rs.
DEPOSITS NOT BEARING INTEREST.				
Depreciation Reserve Fund—Government Presses *Charged* ...	5,000	1,000	1,000	3,356
Transfers from Famine Relief Fund ... *Charged* ...	...	...	...	...
Deposits of Local Funds—				
District Local Funds	45,21,000	45,21,000	46,41,000	...
Municipal Funds	14,07,000	13,88,000	12,76,000	...
Other Funds	22,67,000	23,01,000	25,08,000	...
TOTAL—*Charged* ...	81,95,000	82,10,000	84,25,000	...
Departmental and Judicial Deposits—				
Civil Deposits—				
Revenue Deposits	5,04,000	5,30,000	4,50,000	...
Civil Courts' Deposits	17,00,000	18,52,000	18,33,000	...
Criminal Courts' Deposits	30,000	30,000	42,000	...
Personal Deposits	69,76,000	72,09,000	64,04,000	...
Forest Deposits	38,000	35,000	41,000	...
Public Works Deposits	5,29,000	5,02,000	5,23,000	...
Trust Interest Funds...	49,000	55,000	62,000	...
Deposit account of the receipts under the Public Conveyance Act ...	30,000	30,000	26,000	31,980
Deposits for work done for public bodies or individuals... ...	1,000	1,000	2,000	...
Municipal Taxes on Government Residential Buildings	...	...	...	...
Unclaimed Deposits in the General Provident Fund	4,000	...	...	...
Unclaimed Deposits in the Contributory Provident Fund... ...	...	...	...	...
Deposits of fees received by Government servants for work done for private bodies	3,000	4,000	3,000	...
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932	11,000	6,000	9,000	...
TOTAL—*Charged* ...	98,75,000	1,02,54,000	93,95,000	31,980

DEBT HEADS—*contd.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
DEPOSITS NOT BEARING INTEREST.—*contd.*				
Other Accounts—				
Subventions from Central Road Fund ... *Charged* ...	*10,77,000*	*5,94,000*	*6,64,000*	*1,54,044*
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas—				
Grant for economic development and improvement of rural areas—				
(i) Grant to the Revenue Commissioner	*40,000*	*42,000*	*42,000*	*11,627*
(ii) Grant to the Assistant Director of Industries	*9,000*	*3,000*	*8,000*	*3,946*
(iii) Grant to the Director of Agriculture	*13,000*	*13,000*	*13,000*	*12,057*
Grant for the scheme for co-operative training and education ...	*6,000*	*12,000*	*9,000*	*9,227*
Grant for small-scale woollen industry	*16,000*	*17,000*	*17,000*	...
TOTAL—*Charged* ...	*84,000*	*87,000*	*89,000*	*36,857*
Deposit Account of grants made by the Imperial Council of Agricultural Research—				
(i) Economic enquiry into the cost of production in the principal cotton and sugarcane tracts in India	...	...	...	*2,400*
(ii) Scheme for improvement of marketing in India	*20,000*	*20,000*	*19,000*	*9,000*
(iii) Scheme for the appointment of Disease Investigation Officer ...	*8,000*	*7,000*	*7,000*	...
TOTAL—*Charged* ...	*28,000*	*27,000*	*26,000*	*11,400*
Deposit Account of grants from the Central Government for the Development of Handloom Industries	*10,000*	*11,000*	*17,000*	*178*
Central Cotton Committee Research Fund	*63,000*	*65,000*	*70,000*	...
Fund for Sind Buildings	...	...	...	...
TOTAL, Other Accounts—*Charged* ...	*12,62,000*	*7,84,000*	*8,66,000*	*2,02,479*

DEBT HEADS.—*concld.*		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
ADVANCES NOT BEARING INTEREST.					
Advances Repayable—					
Civil Advances—					
Advances for the purchase of passages	Voted ...	...	...	...	...
Objection book advances	Voted ...	1,10,000	1,20,000	60,000	71,422
Medical supplies for Military Department ...	*Charged* ...	...	...	*1,000*	*—70*
Advances for repayment of refunds of revenue and deposits.	Voted ...	1,000	...	...	1,690
Public Works Advances	Voted ...	21,000	15,000	28,000	66,276
Other Advances	Voted ...	...	1,000	...	360
Special Advances	Voted ...	...	...	...	...
Forest Advances	*Charged* ...	*1,21,000*	*1,17,000*	*1,14,000*	*387*
Total ...		2,53,000	2,53,000	2,03,000	1,40,065
Permanent Advances—					
Permanent Advances, Civil	Voted ...	2,000	3,000	2,000	60,897
Accounts with the Government of Burma ...	*Charged* ...	*1,000*	..	...	...
Accounts with the Reserve Bank	*Charged* ...	*3,000*	*4,000*	...	..
Total, Advances ...		2,59,000	2,60,000	2,05,000	2,0c,962
TOTAL ...	*Charged* ...	*1,25,000*	*1,21,000*	*1,15,000*	*317*
	Voted ...	1,34,000	1,39,000	90,000	2,00,645
SUSPENSE.					
Suspense Accounts—					
Suspense Account	...	*10,000*	*10,000*	*10,000*	*—3,931*
Central Accounts Office—Reserve Bank Suspense ...	...	*19,00,000*	*19,00,000*	...	...
Cash Balance Investment Account	...	*1,85,60,000*	*6,83,66,000*	...	...
Recoveries of Service Payments	...	*1,00,000*	*1,00,000*	...	...
Total—*Charged* ...		*2,05,70,000*	*7,03,76,000*	*10,000*	*—3,931*
Cheques and Bills	*Charged* ...	*3,13,000*	*3,10,000*	*3,10,000*	...
Departmental and similar Accounts—					
Civil Departmental Balances (Civil and P. W.) ...	*Charged* ...	*18,000*	*18,000*	*22,000*	*3,379*
Exchange on Remittance Account	*Charged* ...	...	*1,000*	...	...
Total, Suspense ...	*Charged* ...	*2,09,01,000*	*7,07,05,000*	*3,42,000*	*—552*

DEBT HEADS.—*concld.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Municipalities	...	...	...	...
Loans to District and other Local Fund Committees	...	...	...	...
Loans to Land-holders and other Notabilities	...	...	...	...
Advances to Cultivators	34,000	22,000	39,000	18,610
Advances under Special Laws	...	...	...	...
Miscellaneous Loans and Advances	10,000	6,03,000	10,000	...
Total ...	44,000	6,25,000	49,000	18,610
Loans to Government Servants—				
House building advances	...	20,000	20,000	23,566
Advances for the purchase of motor cars	25,000	19,000	16,000	10,895
Advances for the purchase of other conveyances	6,000	6,000	8,000	4,256
Passage Advances	...	...	...	...
Other Advances	...	...	...	...
Total ...	31,000	45,000	44,000	38,717
TOTAL—Voted ...	75,000	6,70,000	93,000	57,327
REMITTANCES.				
Other Local Remittances—				
Cash Remittances between treasuries	*3,44,42,000*	*3,44,42,000*	...	...
Forest Remittances	*8,06,000*	*8,06,000*	...	...
Public Works Remittances—				
Remittances into Treasuries	*8,98,000*	*8,98,000*	...	...
Public Works Cheques	*56,89,000*	*56,89,000*	..	...
Other Remittances	*8,00,000*	*8,00,000*	...	...
Transfers between Public Works Officers	*3,50,000*	*3,50,000*	...	...
Miscellaneous Remittances	*6,79,000*	*6,79,000*	...	...
Total ...	*4,36,64,000*	*4,36,64,000*	...	...
Remittances by Bills—				
Remittance Transfer Receipts—Local	*76,45,000*	*76,45,000*	...	...
Adjusting account between Central and Provincial Governments ...	*1,93,83,000*	*1,93,83,000*	...	...
Inter-provincial Suspense Accounts	*27,000*	*27,000*	...	...
Total Remittances—*Charged* ...	*7,07,19,000*	*7,07,19,000*	...	...

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C.—*concld.*

D

D—*concld.*

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P—*concld.*

Q

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KARACHI: PRINTED AT THE GOVERNMENT PRESS.

Government of Bomb

BUDGET MEMORANDUM

FOR

1938-39

Presented to the Legislature under Section 78 (1) of the Government of India Act, 1935

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Government of Bombay

BUDGET MEMORANDUM FOR 1938-39

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STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, FIGURES OF RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD IN THE YEARS 1934-35, 1935-36, 1936-37 AND BUDGET AND REVISED ESTIMATES FOR 1937-38 AND BUDGET ESTIMATES FOR 1938-39.

No. of Account Head.	Heads of Revenue.	*1934-35.	*1935-36.	1936-37	1937-38 (Budget).	1937-38 (Revised).	1938-39 (Budget).
1	2	3	4	5	6	7	8
	Principal Heads of Revenue.						
IV	Taxes on Income other than Corporation tax ...	......	......	......	......	27,00	25,00
V	Salt	4	3	2	2	2	1
VII	Land Revenue	3,40,86	3,74,35	3,44,32	3,29,25	3,18,98	3,39,84
VIII	Provincial Excise	3,12,13	3,33,47	3,25,29	3,12,69	3,24,00	2,98,00
IX	Stamps	1,39,52	1,42,77	1,46,99	1,39,79	1,50,00	1,42,50
X	Forest	48,31	52,10	47,72	42,06	43,50	40,38
XI	Registration	14,59	15,58	15,05	15,03	15,03	15,03
XII	Receipts under Motor Vehicles Acts ...	12,81	13,41	41,07	37,73	41,49	41,49
XIII	Other Taxes and Duties...	45,39	45,84	48,65	47,33	48,63	47,93
	Total ...	9,13,65	9,77,55	9,69,11	9,23,90	9,68,65	9,50,18
	Irrigation, Navigation, Embankment and Drainage Works.						
XVII	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept	14,57	11,14	13,45	14,42	16,76	16,95
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept	7,59	7,24	6,61	7,08	7,10	7,03
	Total ...	22,16	18,38	20,06	21,50	23,86	23,98
	Debt Service.						
XX	Interest	......	......	93,34	75,71	72,90	73,15
	Civil Administration.						
XXI	Administration of Justice	16,41	16,52	15,01	16,29	13,91	15,49
XXII	Jails and Convict Settlements	3,79	3,96	4,95	4,72	4,78	4,31
XXIII	Police	6,74	6,50	6,85	9,26	9,89	10,14
XXVI	Education	14,71	15,52	14,93	15,14	15,69	14,05
XXVII	Medical	13,44	13,96	14,14	14,00	14,00	14,00
XXVIII	Public Health	19,36	19,16	19,08	18,41	19,25	19,04
XXIX	Agriculture	3,68	3,72	3,79	3,45	3,60	3,40
XXX	Veterinary	28	30	31	27	35	30
XXXI	Co-operation	1,49	2,40	2,16	2,41	2,28	2,52
XXXII	Industries	11	3,57	6,51	5,15	4,14	4,21
XXXVI	Miscellaneous Departments	1,66	1,76	1,83	1,84	1,84	1,82
	Total ...	81,67	87,37	89,56	90,94	89,73	89,28
	Civil Works.						
XXXIX	Civil Works	34,32	30,89	31,98	61,71	46,80	45,15
XLI	Bombay Development Scheme	8,12	6,36	6,84	6,69	6,94	6,81
	Total ...	42,44	37,25	38,82	68,40	53,74	51,96
	Miscellaneous.						
XLIII	Transfers from Famine Relief Fund ...	1,31	1,36	2,05	3,48	6,50	3,34
XLIV	Receipts in aid of Superannuation	8,49	7,70	8,95	7,85	7,85	7,86
XLV	Stationery and Printing...	2,61	2,71	3,62	3,22	3,63	3,54
XLVI	Miscellaneous	3,75	3,73	3,15	3,54	3,42	5,32
	Total ...	16,16	15,50	17,77	18,09	21,40	20,06
	Extraordinary Items.	10,76,08	11,36,05				
LI	Extraordinary Receipts...	4,41	29,39	12,74	1,01	54	42
	Total, Revenue ...			12,41,40	11,99,55	12,30,82	12,09,03

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Revenue.	*1934-35.	*1935-36.	1936-37.	1937-38 (Budget).	1937-38 (Revised).	1938-39 (Budget).
1	2	3	4	5	6	7	8
	Debt, Deposits and Advances.						
	N.—Public Debt.						
	Permanent Debt				......	...	...
	Floating Debt				24,00	...	1,50,00
	Loans from the Central Government ...				......	...	...
	O.—Unfunded Debt.						
	Special loans			(a) 9,12	......	...	...
	State Provident Funds			(a) 3,27,43	54,50	56,00	56,00
	P.—Deposits and Advances.						
	Famine Relief Fund			1,12	5,38	6,32	4,56
	Transfers from Famine Relief Fund ...			2,74	......	...	...
	Appropriation for Reduction or Avoidance of Debt			18,14	15,14	32,60	16,61
	Provincial Road Fund			8,98	10,06	19,95	16,40
	Depreciation Reserve Fund—Government Presses			21	22	24	22
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery) ...			1,13	1,20	10,18	1,00
	Deposits of Local Funds			(a) 37,01	3,04,41	3,02,60	3,03,00
	Departmental and Judicial Deposits—Civil Deposits.			(b) 93,05	4,56,26	4,34,54	4,34,54
	Departmental and Judicial Deposits—Other Accounts.			21,91	14,19	3,79	32,44
	Advances repayable			(a) 8	16,49	18,00	17,00
	Permanent Advances			......	2	3	3
	Accounts with Foreign Governments and Indian States			......	5	6	...
	Accounts with the Government of Burma ...			......	......	30	30
	Accounts with the Reserve Bank			......	......	1,20	1,20
	Suspense Accounts			(a) 1	8,89	2,28,00	1,47,00
	Cheques and Bills			......	3,29,00	2,86,00	2,86,00
	Departmental and similar Accounts ...			......	15	1,50	1,50
	Miscellaneous Government Accounts ...			......	......	...	...
	R.—Loans and Advances by Provincial Government			75,83	65,25	62,63	64,58
	S.—Remittances.						
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General			......	1,12,86	12,48,00	13,19,00
	Remittances by Bills			......	......	3,90,00	4,21,00
	Adjusting account between Central and Provincial Governments ..			......	......	3,57,00	4,03,00
	Inter Provincial suspense account ...			......	......	19,00	16,00
	Total, Debt Heads ...			5,96,76	14,18,07	34,77,94	36,91,38
	Total Receipts ...			18,38,16	26,17,62	47,08,76	49,00,41
	Opening balance ...			1,48,22	1,06,16†	1,47,44‡	1,14,67§
	Grand Total ...			19,86,38	27,23,78	48,56,20	50,15,08

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

(a) Represents adjustments in connection with the scheme for decentralisation of balances *vide* Appendix.

(b) Includes 92,52 on account of adjustments in connection with decentralisation of balances *vide* Appendix.

† This is exclusive of (a) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities, (c) 30 lakhs, minimum deposit with the Reserve Bank of India, (d) 14 lakhs, treasury balance and (e) about 5 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (a) about 59 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (c) about 5 lakhs of Provincial Road Fund invested in treasury bills.

§ This is exclusive of (a) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (c) about 8 lakhs of Provincial Road Fund invested in treasury bills.

No. of Account Head.	Heads of Expenditure.	1934-35*.	1935-36*.	1936-37.	1937-38 (Budget).	1937-38 (Revised).	1938-39 (Budget).
1	2	3	4	5	6	7	8
	Direct Demands on Revenue.						
7	Land Revenue	46,15	46,79	46,93	46,03	46,74	65,73
8	Provincial Excise	42,54	39,88	41,49	39,62	40,08	41,27
9	Stamps	1,87	1,85	1,98	1,98	2,02	1,97
10	Forest	28,25	29,15	29,01	27,91	27,36	27,02
11	Registration	5,44	5,59	5,68	5,66	5,66	5,61
12	Charges on account of Motor Vehicles Acts ...	1,04	1,05	17,88	15,17	17,21	18,20
13	Other Taxes and Duties	16,06	14,63	17,22	18,10	18,07	12,39
	Total ...	1,41,35	1,38,94	1,60,19	1,54,47	1,57,14	1,72,24
	Irrigation Revenue Account.						
17	Interest on Works for which capital accounts are kept—Irrigation Works.			41,89	42,02	41,64	41,73
18	Other Revenue Expenditure financed from Ordinary Revenues—						
	A. Irrigation Works (P. W.)	4,15	4,04	4,23	3,22	3,22	3,66
	B. Navigation, Embankment and Drainage Works (P. W.).	53	56	53	49	49	49
	A. Irrigation Works (Civil)	3	1	1,55	62	10,17	20,36
18 (1)	Other Revenue Expenditure financed from Famine Fund.	53	54	......			
19	Construction of Irrigation, Navigation, Embankment and Drainage Works.	......	......	......	1	1	1
	Total ...	5,24	5,15	48,20	46,37	55,53	66,30
	Debt Services.						
22	Interest on Debt and other obligations			1,44,31	1,23,25	1,05,50	1,20,08
23	Appropriation for Reduction or Avoidance of Debt ...			18,14	4,21	20,09	6,32
	Total ...			1,62,45	1,27,46	1,25,59	1,26,40

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1934-35*.	1935-36*.	1936-37.	1937-38 (Budget).	1937-38 (Revised).	1938-39 (Budget).
1	2	3	4	5	6	7	8
	Civil Administration.						
25	General Administration	97,93	1,01,87	1,04,97	1,01,64	1,02,95	80,50
27	Administration of Justice	58,88	61,06	62,19	62,42	62,58	67,17
28	Jails and Convict Settlements	16,74	16,96	18,04	16,85	17,38	16,59
29	Police	1,39,88	1,41,32	1,42,76	1,40,98	1,42,08	1,41,88
30	Ports and Pilotage	5	5	5	6	5	5
36	Scientific Department	90	90	96	1,06	1,06	1,03
37	Education	1,53,35	1,54,00	1,59,98	1,61,18	1,68,70	1,91,15
38	Medical	41,17	41,39	41,79	43,43	43,82	45,91
39	Public Health	24,34	22,87	22,60	31,98	29,83	32,03
40	Agriculture	12,89	14,20	13,76	14,14	14,21	14,83
41	Veterinary...	3,54	3,83	3,90	4,08	4,00	4,11
42	Co-operation	5,46	5,61	6,08	6,57	6,53	6,90
43	Industries	4,78	5,99	6,57	9,35	8,37	11,63
47	Miscellaneous Departments	5,58	6,23	7,11	7,52	7,84	8,26
	Total ...	5,65,49	5,76,28	5,90,76	6,01,26	6,09,40	6,22,04
	Civil Works.						
50	Civil Works	78,16	85,83	1,07,20	1,46,15	1,25,26	1,13,08
52	Bombay Development Scheme	3,31	3,41	3,68	3,98	3,95	5,99
	Total ...	81,47	89,24	1,10,88	1,50,13	1,29,21	1,19,07
	Miscellaneous.						
54	Famine—						
	A. Famine Relief	2	7	2,05	3,48	6,50	3,34
	B. Transfers to Famine Relief Fund	......	......	...	3,10	3,79	2,48
55	Superannuation Allowances and Pensions	97,94	1,01,74	1,07,52	1,14,17	1,12,28	1,16,20
55-A	Commutation of Pensions financed from ordinary revenues.	12	10	6	4	4	8
56	Stationery and Printing	10,17	10,95	12,40	10,62	12,54	12,14
57	Miscellaneous	7,76	8,59	6,39	6,90	7,95	9,51
	Total ...	1,16,01	1,21,45	1,28,42	1,38,31	1,43,10	1,43,75

* These are not actually recorded figures in the Accountant General's books but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1934-35.*	1935-36.*	1936-37.	1937-38 (Budget).	1937-38 (Revised).	1938-39 (Budget).
1	2	3	4	5	6	7	8
	Extraordinary Items.						
63	Extraordinary Charges	1,25	30	17	8	23	4
	Total Expenditure charged to revenue ...			12,01,07	12,18,08	12,20,20	12,49,84
	Capital Account not charged to Revenue.						
68	Construction of Irrigation, Navigation, Embankment and Drainage Works ...	5,12	4,46	2,59	2,55	2,55	3,44
70	Capital outlay on improvement of Public Health ...	35	1,00	1,75	1,52	75	1,63
80	Bombay Development Scheme	−75	5,08	10,02	7,65	3,29	4,77
81	Civil Works not charged to Revenue	33	3	3	4	4	...
83	Payments of Commuted value of Pensions	9,13	5,73	4,26	5,37	7,95	4,49
85	Payments to Retrenched Personnel	−31	−55	−46	−54	−54	−20
	Total ...	13,87	15,75	18,19	16,59	14,04	14,13
	Debt, Deposits and Advances.						
	N.—Public Debt.						
	Permanent debt			5,98	......	75	...
	Floating debt			......	24,00	...	1,50,00
	Loans from the Central Government			(b) 4,85,63	57,30	74,76	60,13
	O.—Unfunded Debt.						
	State Provident Funds			......	29,88	34,72	35,00
	P.—Deposits and Advances.						
	Famine Relief Fund			64,87	5,38	6,65	4,56
	Appropriation for Reduction or Avoidance of Debt ...			......	......	...	...
	Provincial Road Fund...			4,74	13,29	24,19	16,40
	Depreciation Reserve Fund—Government Presses ...			21	46	53	50
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery)			15	5	10,03	7
	Deposits of Local Funds			......	3,08,47	3,04,00	3,00,00
	Departmental and Judicial Deposits—Civil Deposits ...			53	4,54,34	4,34,54	4,34,54
	Do. —Other Accounts ...			23,81	58,24	41,55	39,66
	Advances repayable			(a) 90	16,69	18,00	17,00
	Permanent advances			(a) 3,17	4	6	4
	Accounts with Foreign Governments and Indian States...			(a) 5	......	...	...
	Accounts with the Government of Burma			......	......	30	30
	Accounts with the Reserve Bank			......	......	120	1,20
	Suspense Accounts			......	8,85	2,28,00	1,47,00
	Cheques and Bills			......	3,27,92	2,86,00	2,86,00
	Departmental and similar accounts			(a) 5	60	1,50	1,50
	Miscellaneous Government account			......	10,93	12,51	10,29
	R.—Loans and Advances by Provincial Government			(c) 29,59	8,46	14,00	15,91
	S.—Remittances.						
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General ...			......	1,12,08	12,48,00	13,19,00
	Remittances by Bills			......	......	3,90,00	4,21,00
	Adjusting account between Central and Provincial Governments			......	......	3,57,00	4,03,00
	Inter-Provincial Suspense Account			......	......	19,00	16,00
	Total, Debt Heads ...			6,19,68	14,36,98	35,07,29	36,79,10
	Total, Capital and Debt Heads ...			6,37,87	14,53,57	35,21,33	36,93,23
	Total, Disbursements ...			18,38,94	26,71,65	47,41,53	49,43,07
	Closing Balance ...			†1,47,44	‡52,13	§1,14,67	‖72,01
	Grand Total ...			19,86,38	27,23,78	48,56,20	50,15,08

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

(a) Represents adjustments in connection with the scheme of decentralisation of balances, *vide* Appendix.

(b) Includes 4,02,06 representing the adjustments on account of the cancellation of debt (*vide* Appendix) in terms of paragraph 8 of the G.I., F.D., Resolution No. D. 1214-Ref., dated 26th March 1937, on the Niemeyer Report published at pages 570 to 577 of the *Bombay Government Gazette*, Part I, dated 1st April 1937.

(c) Includes 15,94 on account of adjustment in connection with the scheme of decentralisation of balances, *vide* Appendix.

† This is exclusive of (a) about 59 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities and (c) about 5 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (a) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities, (c) 30 lakhs, minimum deposit with the Reserve Bank of India, (d) 14 lakhs, treasury balance and (e) about 5 lakhs of Provincial Road Fund invested in treasury bills.

§ This is exclusive of (a) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities and (c) about 8 lakhs o Provincial Road Fund invested in treasury bills.

‖ This is exclusive of (a) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India securities and (c) about 9 lakhs o ... Nasik Distillery invested

STATEMENT B.

Estimate of Expenditure on Capital Account.

[In thousands of rupees]

—	Total estimated cost of works included in 1938-39 Budget stimates.			Expenditure up to 31st March 1937.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1937-38.	1938-39.	
1	2	3	4	5	6	7	8
Irrigation Works ...	4,89,34	84	*4,90,18	4,80,76	2,30	2,60	4,52
80, Bombay Development Scheme .	7,23,06	...	7,23,06	6,06,77	†6,24	†6,80	† ‡1,03,25
Other Works ...	5,42	1,08	6,50	1,51	27	1,63	3,09
Total ...	12,17,82	1,92	12,19,74	10,89,04	8,81	11,03	1,10,86

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "83, Payments of commuted value of pensions".

* This does not include the cost of drainage schemes in Sugar Factory areas, as the expenditure incurred or to be incurred on these schemes is to be recouped from the companies.

† These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head.

‡ For details, *vide* paragraph 235.

STATEMENT C.

Statement of Outstanding Debt.

(In thousands of Rupees)

Head.	Total outstanding on 1st April 1937.	To be borrowed in 1937-38.	To be repaid in 1937-38.	Total outstanding on 31st March 1938.	To be borrowed in 1938-39.	To be repaid in 1938-39.	Total outstanding on 31st March 1939.
1	2	3	4	5	6	7	8
I. Consolidated Debt—							
(a) Government share ...	18,41,52	......	26,18	18,15,34	......	12,32	18,03,02
(b) Share of the Bombay Municipal Corporation, viz. three long-dated loans of the Improvement Trust.	4,12,34	......	6,42	4,05,92	......	4,29	4,01,63
Total, Consolidated Debt ...	22,53,86	......	32,60	22,21,26	......	16,61	22,04,65
II. Treasury Bills	......	......	......	......	1,50,00	1,50,00	......
III. Loans to Bombay Municipal Corporation.	10,60,76	......	42,16	10,18,60	......	43,52	9,75,08
Total ...	33,14,62	......	74,76	32,39,86	1,50,00	2,10,13	31,79,73
Net debt on Government account (i. e. items I (a) and II).	18,41,52	......	26,18	18,15,34	1,50,00	1,62,32	18,03,02

STATEMENT D.

STATEMENT OF DEBT CHARGES.

(In thousands of rupees)

—	Budget estimate, 1937-38.			Revised estimate, 1937-38.			Budget estimate, 1938-39.		
	Interest.	Principal.	Total.	Interest.	Principal.	Total.	Interest.	Principal.	Total.
Total debt charges included in the budget	1,69,41	57,30	2,26,71	1,51,16	74,76	2,25,92	1,66,10	60,13	2,26,23
Debt charges paid by local bodies in Bombay City and passed on to the Government of India ...	67,17	46,40	1,13,57	64,89	48,58	1,13,47	64,92	47,81	1,12,73
Net debt charges borne by provincial revenues	1,02,24	10,90	1,13,14	86,27	26,18	1,12,45	1,01,18	12,32	1,13,50

SCHEDULE OF DEMANDS FOR GRANTS FOR THE YEAR 1938-39 SUBMITTED FOR THE VOTE OF THE LEGISLATIVE ASSEMBLY.

[Figures in thousands of rupees.]

Number of demand.	Minister in charge.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue.		
1	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Land Revenue	7, Land Revenue	60,14
2	Hon'ble the Minister for Health (Medical, Public Health and Excise).	Provincial Excise	8, Provincial Excise	34,05
3	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Stamps	9, Stamps	1,97
4	Do. ...	Forest	10, Forest	22,56
5	Do. ...	Registration	11, Registration	5,61
6	Hon'ble the Minister for Home Department (and Legal).	Charges on account of Motor Vehicles Acts.	12, Charges on account of Motor Vehicles Acts.	2,42
7	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Other Taxes and Duties	13, Other Taxes and Duties	12,39
8	Hon'ble the Minister for Public Works.	Irrigation (including Working Expenses) ...	"XVII.—*Deduct*—Working Expenses," "18—Other revenue expenditure financed from ordinary revenues," and "19—Construction of Irrigation etc. Works".	32,51
9	Hon'ble the Minister for Finance.	General Administration	25, General Administration ...	61,06
10	Hon'ble the Minister for Home Department (and Legal).	Administration of Justice	27, Administration of Justice ...	46,78
11	Do. ...	Jails and Convict Settlements	28, Jails and Convict Settlements ...	15,23
12	Do. ...	Police	29, Police	1,32,66
13	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Ports and Pilotage	30, Ports and Pilotage	1
14	Hon'ble the Prime Minister.	Scientific Departments	36, Scientific Departments	1,03
15	Do. ...	Education	37, Education	1,84,22
16	Hon'ble the Minister of Health (Medical, Public Health and Excise).	Medical Services	38, Medical	40,81
17	Do. ...	Public Health	39, Public Health	30,06
18	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Agriculture	40, Agriculture	13,55
19	Do. ...	Veterinary Services	41, Veterinary	3,83
20	Do. ...	Co-operation	42, Co-operation	6,39
21	Hon'ble the Minister for Local Self-Government (and Miscellaneous).	Industries	43, Industries	11,63
22	Hon'ble the Prime Minister.	Miscellaneous Departments	47, Miscellaneous Departments ...	7,28

Number of demand.	Minister in charge.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue—*contd.*		
23	Hon'ble the Minister for Public Works.	Civil Works	50, Civil Works	(a) 1,11,44
24	Do. ...	Bombay Development Scheme	52, Bombay Development Scheme ...	5,25
25	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Famine	54, Famine	3,34
26	Hon'ble the Minister for Finance.	Superannuation Allowances and Pensions ...	55, Superannuation Allowances and Pensions.	87,56
27	Do. ...	Commutation of pensions financed from ordinary revenues.	55A, Commutation of pensions financed from ordinary revenues.	6
28	Hon'ble the Minister for Local Self-Government and Miscellaneous).	Stationery and Printing	56, Stationery and Printing ...	12,14
29	Do. ...	Miscellaneous	57, Miscellaneous	9,51
30	Hon'ble the Minister for Finance.	Extraordinary Charges	63, Extraordinary Charges	4
		B.—Expenditure charged to Capital.	Total ...	9,55,63
31	Hon'ble the Minister for Public Works.	Irrigation	68, Construction of Irrigation, etc. Works...	2,36
32	Hon'ble the Minister for H alth (Medical Public Health and Excise).	Public Health	70, Capital Outlay on improvement of Public Health.	1,58
33	Hon'ble the Minister for Public Works.	Bombay Development Scheme ...	80, Bombay Development Scheme ...	4,73
34	Hon'ble the Minister for Finance.	Payments of commuted value of pensions ...	83, Payments of commuted value of pensions.	4,11
			Total ...	12,78
		C.—Expenditure under Debt, Deposits and Remittance Heads.		
35	Hon'ble the Minister for Finance.	Advances repayable	Advances repayable	2,84
36	Do. ...	Loans and Advances bearing interest ...	Loans and Advances by Provincial Government.	15,91
			Total ...	18,75

(a) This demand is made up as shown below :—

50, Civil Works		1,06,75
XVII—*Deduct*—Working Expenses—		
Establishment	2,53	2,63
Tools and Plant	10	
18, Other Revenue Expenditure—		
Establishment	56	60
Tools and Plant	4	
52, Bombay Development Scheme—		
Establishment	56	60
Tools and Plant	4	
68, Construction of Irrigation, etc. Works—		
Establishment	80	86
Tools and Plant	6	
81, Civil Works—Provincial—		
Establishment		...
Tools and Plant		
		1,11,44

INTRODUCTORY NOTE.

1. In my Introductory Note to the Budget Memorandum for the current year I gave an analysis of the financial position of the Government of Bombay on the 1st of April 1937, the date of introduction of provincial autonomy. This analysis was of a preliminary character as the final accounts of the year 1936–37 were not available when the note was compiled. As these accounts are now available Honourable Members may find it useful if I give here a final analysis of the position on 1st April 1937.

2. The opening cash balance on 1st April 1937 was 147·44 lakhs consisting of the following items :—

		Lakhs of rupees.
1.	Central Road Development Account ..	41·29
2.	Provincial Road Fund	4·24
3.	Press Depreciation Reserve Fund ..	1·69
4.	Nasik Distillery Depreciation Fund ..	5·05
5.	Undischarged B. D. Loan	2·47
6.	Other accounts (grants received for specific purposes)	4·36
7.	Balance with Reserve Bank and Treasuries ..	44·00
8.	Loan saving	−18·75
9.	Free balance	63·09

Items 1 to 6 were earmarked balances.

Item 7 consisted of 30 lakhs deposited with the Reserve Bank of India in consideration of their being the bankers of Government. Under the agreement with the Bank it is always necessary to maintain a minimum of 30 lakhs or such other figure as may be decided upon in future. The other 14 lakhs included in item 7 consisted of treasury balance, namely till money which, although the property of Government, cannot be regarded as free money, as there must always be some money in the treasury for current purposes. The meaning of item 8 is that instead of borrowing loans for capital purposes we had utilised our own balances for these purposes in previous years. The free balance consisted of a revenue surplus of 40·33 lakhs pertaining to the year 1936–37 and 22·76 lakhs consisting of surpluses in the Provincial Loan and Advance Account.

3. In addition to the above balance Government had on the 1st April 1937, 59 lakhs of Government of India securities belonging to the Famine Relief Fund and 12½ lakhs of securities belonging to the Nasik Distillery Depreciation Reserve Fund. There were also Treasury Bills to the extent of 4·74 lakhs belonging to the Provincial Road Fund.

4. The debt position was as follows. As a result of the decentralisation of balances, which has been described in some detail in the Introductory Note to the current year's Budget Memorandum, the Government of Bombay owed to the Government of India a debt amounting to 33·15 crores. Out of this 10·61 crores were loans which had been passed on to the Bombay Municipal Corporation and are therefore the responsibility of the municipal tax-payer in Bombay City. The balance amounting to 22·54 crores is the consolidated debt which Government have to return to the Government of India in equated instalments over a period of 45 years at 4½ per cent. Out of this consolidated debt, however, a sum of 4·12 crores consists of loans advanced to the late Improvement Trust and is therefore being repaid by the Bombay Municipal Corporation. These loans have been consolidated with Government loans because they are long-dated. The total debt liability of the general tax-payer in this Province amounted therefore to 18·42 crores, repayable over a period of 45 years. The annual debt charges of the Government share of the consolidated debt are nearly one crore of rupees. In addition to this we took over additional liability in respect of provident funds, endowment funds etc. to the extent of 4·66 crores which will have to be repaid on some future date. These funds have been shown in detail in the appendix to this volume.

5. The Government share of the consolidated debt consisted of the following items :—A sum of 7·44 crores was outstanding on account of the Bombay Development Scheme, which has proved a costly financial failure. 4·62 crores were on account of irrigation works which also impose a burden on the tax-payer, as the net receipts are less than the interest charges. A sum of 4·89 crores was on account of P. W. D. works such as buildings, bridges, and water works. The balance of 1·47 crores represented advances taken for financing the Provincial Loans and Advance Account. The assets of Government against this debt consisted of liabilities by cultivators, by minor municipalities, co-operative housing societies, etc., who had borrowed loans from Government.

6. The total debt liability of Government is about 1½ times the annual revenue of Government and the debt charges amount to roughly 9 per cent. of the annual revenue.

7. *Budget and Revised Estimates for 1937–38.*—The budget estimates for the current year contemplated a revenue deficit of just over 18½ lakhs. The revised estimates show a revenue surplus of 10½ lakhs. The following are the main items contributing to the betterment :—

Receipts—

(1) Taxes on Income other than Corporation Tax .. +27 lakhs.

This figure represents a share of the Government of Bombay in the income-tax receipts of the Central Government allocated on the basis of the Niemeyer Report. It was at one time hoped that the figure would be larger, but the railway returns have recently proved disappointing and it is understood that we are unlikely to receive more than 27 lakhs.

(2) Land Revenue ... —10·3 lakhs.

The worsening of 10·3 lakhs in comparison with the budget estimate is due to the fact that Bijapur has had a second year of scarcity and Government have given suspensions and remissions on a more liberal scale this year than in the past.

(3) Provincial Excise ... ... +11·31 lakhs.

The budget estimates which were based on the depressed conditions of last year have been found from the current year's actuals to be too low.

(4) Stamps .. .. +10·21 lakhs.

The increase is due to unexpected windfalls in Bombay City.

Expenditure—

(5) Expenditure under "Education" .. +7·52 lakhs.

This increase is due mainly to the payment of arrears of primary education grants to the Ahmedabad Municipality and to the non-realisation of the lump cut.

8. On the basis of the eight-monthly estimates the current year is expected to close with a cash balance of 114·67 lakhs, consisting of the following items :—

	Lakhs of rupees.
Famine Relief Fund	—0·33
Central Road Development Account	6·29
Press Depreciation Reserve Fund	1·40
Nasik Distillery Depreciation Fund	5·20
Undischarged B. D. Loan	1·72
Other accounts (grants received for specific purposes)	1·60
Other debt heads (including Providents Funds) ..	19·91
Loan saving	—38·88
Balance with Reserve Bank and Treasuries ..	44·00
Free balance	73·76

The free balance consists of 22·81 lakhs on account of surplus in the Provincial Loans and Advance Account and 50·95 lakhs consisting of the revenue surplus of 1936–37 and the estimated revenue surplus of the current year.

9. *Budget Estimates for 1938-39.*—The transactions of the next year are estimated to be as follows :—

	Lakhs of Rupees.
Revenue Receipts	1209·03
Revenue Expenditure	1249·84
Revenue deficit	40·81
Debt Head Receipts	3691·38
Capital and Debt Head Disbursements ..	3693·23
Capital and Debt Head deficit	1·85
Closing balance	72·01

10. In comparison with the revised estimates of the current year the important changes included in next year's estimates are the following :—

Receipts—

	Lakhs of rupees.	
Land Revenue	+21	Due to expectation of a normal season.
Excise	−26	Due to prohibition policy.
Stamps	−7½	Current year's receipts included some windfalls not expected next year.

Expenditure—

Other revenue expenditure ..	+10½	Additional provision for minor irrigation works.
Education	+22½	Mainly for new educational schemes.
Civil Works	−12	Mainly due to absence of provision for scarcity works and reduced debit of establishment etc. charges on *pro-rata* distribution.

The following are the more important of the new schemes for which provision has been entered in the next year's budget :—

Item.	Expenditure in lakhs of rupees.	
(1) Prohibition	30·00	(27·4 fall in receipts and 2·6 increased expenditure)
(2) New schemes of educational expansion and improvement under consideration	24·00	
(3) Grant for village water supply ..	10·00	
(4) Improvement of rural health, especially by encouraging medical men to settle in villages	2·00	
(5) Construction of new minor irrigation works	12·50	

Item.	Expenditure in lakhs of rupees.
(6) Village Panchayats. (For holding elections to Village Panchayats and for giving them grants-in-aid so as to set them up on their feet) ..	4·00
(7) Provision of open spaces round village sites	1·00
(8) Experiments in artificial silk ..	0·71
(9) Ayurvedic and Unani teaching ..	0·80
(10) Fishing in high seas by a steam launch	0·52
(11) "Bunding" classes	0·40
(12) Preliminary investigations into the possibility of manufacturing pencils and paper pulp ..	0·20
(13) Education, medical aid and other forms of social amenities for industrial labour ..	1·00
(14) Industrial survey of the Province through a Committee ..	0·25
(15) Loans to small industries ..	5·00

The deficit of 40·81 lakhs is due purely to non-recurrent expenditure on new items included in the budget. This expenditure will be met from the opening balance for next year. There will be no borrowing except Treasury Bills to be repaid during the year.

11. On the basis of the eight-monthly revised estimates of the current year and the budget estimates of next year the final closing balance at the end of 1938–39 is expected to be as follows :—

	Lakhs of rupees.
Press Depreciation Reserve Fund	1·12
Nasik Distillery Depreciation Fund	6·13
Undischarged B. D. Loan	1·72
Other Accounts (grants received for specific purposes)	0·67
Other debt heads (including provident funds, etc.)	43·90
Loan saving	— 59·01
Balance with Reserve Bank and Treasuries ..	44·00
Free balance	33·48
Closing balance ..	72·01

The closing balance includes 23·67 lakhs of surplus in the Provincial Loans and Advance Account.

12. *Taxation in 1938–39.*—The budget estimates have been framed on the assumption that the Bombay Finance Act of 1932, which is now in force, and the Bombay District Tobacco Act of 1933, will be continued. These Acts expire on the 31st March 1938, and the necessary Bills for continuing them will be placed before the Legislature in due course.

H. V. R. IENGAR,
Financial Secretary to Government.

11th February 1938.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

IV, Taxes on Income other than Corporation Tax.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Share of taxes on income	....	....	27,00	25,00

1. Under section 138 (1) of the Government of India Act, 1935, taxes on income other than agricultural income shall be levied and collected by the Federation, but a prescribed percentage of the net proceeds in any financial year of any such tax, except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments, shall not form part of the revenues of the Federation, but shall be assigned to the Provinces and to the Federated States, if any, within which that tax is leviable. The Government of India (Distribution of Revenues) Order, 1936, has accordingly fixed the prescribed percentage at 50 and the share of the Government of Bombay at 20 per cent. of the prescribed percentage. When the budget estimates of the current year were framed, it was not anticipated that there would be any surplus available for distribution this year, but in view of the unexpected improvement in Railway receipts, the Government of India have intimated that the Bombay share is likely to be 27 lakhs this year. Their estimate of our share next year is 25 lakhs.

V, Salt.

——	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Share of net proceeds assigned to Provinces	2	2	2	1

2. The Salt (Additional Import Duty) Act, 1931, is in force up to April 30th, 1938. The share of the net proceeds creditable to this Government is adjusted according to the calendar year. The amount of 2 creditable up to the end of December 1937 has been taken into account in the budget and revised estimates of the current year. It is estimated that the share creditable to this Government next year will be 1 for the period from 1st January 1938 to 30th April 1938, when the present Act expires.

VII and 7, Land Revenue.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
(1) Ordinary Revenue	3,43,08	3,30,78	3,20,78	3,40,00
(2) Sale proceeds of waste lands and redemption of land tax	1,33	1,66	1,66	1,75
(3) Recoveries on account of survey and settlement charges	2,34	2,50	2,37	2,16
(4) Recoveries of overpayments	5	7	7	6
(5) Collection of payments for services rendered ..	53	36	36	42
(6) Miscellaneous	4,88	4,80	4,80	4,75
	3,52,21	3,40,17	3,30,04	3,49,14
Deduct—Land Revenue due to Irrigation ..	—5,58	—6,12	—6,06	—5,98
Total, Land Revenue ..	3,46,63	3,34,05	3,23,98	3,43,16
Deduct—Refunds ..	—2,31	—4,80	—5,00	—3,32
Total ..	3,44,32	3,29,25	3,18,98	3,39,84

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
(1) Charges of Administration	18,60	18,48	18,51	25,43
(2) Survey and Settlement	99	98	1,01	1,01
(3) Land Records	12,63	12,65	12,57	25,13
(4) Assignments and Compensations	14,34	14,14	14,33	13,95
(5) Charges in England	32	41	32	26
(6) Works	4	....	....	....
Lump reduction	....	—50	....	....
Lump cut under "Allowances, Honoraria, etc." ..	....	—5	....	....
Lump cut under "Contingencies"	....	—8	....	....
Total ..	46,92	46,03	46,74	65,78
Charged ..	*14,48*	*14,78*	*14,96*	*5,64*
Voted ..	32,44	31,25	31,78	60,14

Revenue.

3. *Ordinary Revenue.*—The receipts recorded under this head are inclusive of the portion of land revenue due to irrigation which is subsequently transferred to the irrigation heads (XVII and XVIII). The decrease in the revised estimate for 1937–38 compared with the budget estimate is due to (1) the continuance of scarcity in Bijapur, (2) the grant of special remissions and suspensions of land revenue on a more liberal scale than in the past and (3) the loss in grazing fees to the extent of Rs. 1¼ lakhs. This loss is exclusive of the loss of Rs. 5 lakhs in forest grazing revenue. The increase in the budget estimate of 1938–39 compared with the budget and revised estimates of 1937–38 is due to the assumption that next year the season will be normal. The estimate takes into account the special remissions and suspensions sanctioned by Government this year.

4. *Sale proceeds of waste land.*—The receipts are of a fluctuating nature depending upon the demand for land.

5. *Recoveries on account of survey and settlement charges.*—The decrease in the budget estimate of 1938–39 compared with the figure of 1936–37 and the budget and revised estimates of 1937–38 is due to reduced recoveries from city surveys, pot hissa measurement operations and cost of boundary marks recoverable from landholders.

6. *Refunds.*—The increase in the budget and revised estimates for 1937–38 over the figure of 1936–37 is mainly due to the payment of certain amounts to Sardar Biwalkar in satisfaction of the decree of His Majesty's Privy Council regarding his inam villages in the Kolaba district. The increase in the budget estimate of 1938–39 over the figure of 1936–37 is due to refunds of non-agricultural assessment in Vile Parle and Juhu.

Expenditure.

7. The total budget estimate for the major head for 1937–38, after deduction of the lump cuts amounting to 63, stands at 46,03 while the revised estimate comes to 46,74. The increase in the revised estimate compared with the net budget estimate is partly due to the lump reduction of 50 not being realised and partly to increased expenditure under "Assignments and compensations" owing to the payment of past arrears.

8. The increase in the budget estimate of 1938–39 compared with the figure of 1936–37 and the budget and revised estimates of 1937–38 is due to :—

(*a*) inclusion of provisions for new items of expenditure amounting to 1,52 ; and

(*b*) additional transfer of 18,71 to this major head from "25—General Administration—District Administration".

The expenditure on Collectors and their establishments is initially recorded under "25—General Administration—District Administration". At present a part of this expenditure amounting to 15,35 on account of pay, etc., of the Collectors' subordinate establishments doing land revenue work is transferred to "7—Land Revenue—Charges of Administration". With effect from the budget estimate of 1938–39 it has been decided to transfer to "7—Land Revenue" a further portion of the expenditure on account of pay, etc., of officers doing land revenue work amounting to 18,71 (6,25 to the minor head "Charges of Administration" and 12,46 to the minor head "Land Records").

VIII and 8, Provincial Excise.

Revenue.

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Country spirits	1,57,44	1,49,25	1,59,37	1,59,00
Country fermented liquor	72,20	70,50	67,75	69,37
Malt liquors	6	9	6	6
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	25,24	25,45	25,50	25,94
Receipts from commercial spirits, including denatured spirits and medicated wines	3,44	3,40	3,40	3,40
Opium	20,85	21,53	20,29	20,38
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	2,20	2,20	2,35	2,24
Hemp and other drugs	19,63	19,48	19,65	19,89
Receipts from distilleries	26,54	24,91	27,67	27,33
Fines, confiscations and miscellaneous	71	79	84	80
Recoveries of overpayments	3	....	3	....
Collection of payments for services rendered	18	12	12	12
Lump reduction	....	−2,00	....	−27,40
Total ..	3,28,52	3,15,72	3,27,03	3,01,13
Deduct—Refunds	−3,23	−3,03	−3,03	−3,13
Total ..	3,25,29	3,12,69	3,24,00	2,98,00

Expenditure.

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Superintendence	1,33	1,20	1,24	1,24
District charges	15,24	15,45	15,74	17,89
Distilleries	12,69	12,20	11,28	11,76
Cost of opium supplied to Provincial Excise Department ..	3,64	3,89	3,59	3,47
Compensations	8,59	8,27	8,14	6,89
Charges in England	....	....	5	2
Works	....	....	4	....
Lump reduction	....	−1,00	....	....
Lump cut under "Allowances, Honoraria, etc." ..	....	−8	....	....
Lump cut under "Contingencies"	....	−31	....	....
Total ..	41,49	39,62	40,08	41,27
Charged ..	*7,67*	*7,26*	*7,17*	*7,22*
Voted ..	33,82	32,36	32,91	34,05

Revenue.

9. In pursuance of their policy of prohibition Government have decided to adopt the following measures during the financial year 1938–39 :—

(*a*) Introduction of dry areas in Ahmedabad City and suburbs and three rural areas one in each Division of the Province.

(*b*) Reduction in the number of excise shops.

(*c*) Removal of excise shops from public places to unobjectionable sites by the enforcement of the 100 yards' rule.

(*d*) Closure of excise shops in Bombay City on one pay day in a month.

(*e*) Sale of plain country spirit in sealed bottles in certain areas.

(*f*) Prohibition propaganda.

These measures are estimated to involve a loss of revenue to the extent of Rs. 27·4 lakhs and increased expenditure to the extent of Rs. 2·6 lakhs, a total revenue worsening of Rs. 30 lakhs. As the details are still under consideration at the time of going to Press, the distribution of 27,40 over the different receipt heads has not been shown. The figures shown under these heads represent the receipts that would have accrued if prohibition measures were not attempted ; their total will be reduced by 27,40.

Expenditure.

10. *District charges.*—The increase in the revised estimate of 1937–38 compared with the budget of 1937–38 is due to the preliminary expenditure on training of the additional establishment for "dry areas", which are to be introduced next year in accordance with the policy of prohibition. The large increase in the budget estimate of 1938–39 over the budget and revised estimates of 1937–38 is due to the provision for new items on account of (1) prohibition propaganda, (2) employment of additional staff for "dry areas" and (3) the scheme of selling plain country spirit in sealed bottles in certain areas.

11. *Distilleries.*—The decrease in the revised estimate of 1937–38 compared with the budget estimate is mainly due to reduction in the provision for depreciation of the Nasik Distillery. The decrease in the budget estimate of 1938–39 compared with the budget of 1937–38 is due to (1) absence of the non-recurring provision for the purchase of a boiler and (2) decrease in the provision for depreciation of the Nasik Distillery.

12. *Cost of Opium supplied to Provincial Excise Department.*—The decrease in the revised estimate of 1937–38 compared with the budget of 1937–38 is due to a fall in the issues of opium. The decrease in the budget estimate of 1938–39 is due to reduction in the cost price of opium by 3 annas per seer charged by the Ghazipur Factory.

13. *Compensations.*—The decrease in the budget estimate of 1938–39 compared with the budget and revised estimates of 1937–38 is mainly due to the absence of the provision for the payment of contributions to District Local Boards in lieu of one anna cess on excise revenue. Government have decided to withhold this payment in future.

IX and 9, Stamps.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
A—Non-Judicial.				
Stamp duties on bills of exchange, cheques and other commercial documents	21,70	18,64	24,15	19,96
Sale of other non-judicial stamps	47,88	48,70	52,09	48,62
Duty on impressing documents	3,01	2,43	3,53	2,63
Fines and penalties	25	25	26	20
Miscellaneous	71	25	12	44
Refunds	—60	—75	—73	—67
	72,95	69,52	79,42	71,18
B—Judicial.				
Court fees—				
Court fees realised in stamps	74,80	71,21	71,56	72,10
Refunds	—78	—1,00	—1,03	—84
Fines and penalties	1	6	4	5
Miscellaneous	1	....	1	1
	74,04	70,27	70,58	71,32
Total ..	1,46,99	1,39,79	1,50,00	1,42,50

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
A—Non-Judicial.				
Superintendence	33	34	34	35
Sale of stamps	64	65	67	63
Cost of stamps supplied from Central Stamp Stores ..	22	21	22	21
	1,19	1,20	1,23	1,19
B—Judicial.				
Superintendence	34	34	34	34
Sale of Stamps	35	37	37	35
Cost of stamps supplied from Central Stamp Stores ..	10	10	8	9
	79	81	79	78
	1,98	2,01	2,02	1,97
Lump cut under "Contingencies"	..	—3	....	....
Total—Voted ..	1,98	1,98	2,02	1,97

Revenue.

14. *A—Non-Judicial.*—The current year's revised estimate is higher than the current year's budget estimate by 9,90 and the next year's budget estimate by 8,24. The increase is mainly due to abnormal receipts under "Stamp duties on bills of exchange, cheques, etc.", "Sale of other non-judicial stamps" and "Duty on impressing documents".

15. *B—Judicial.*—The revised estimate for the current year and the budget estimate for the next year are less than the actuals of last year by 3,46 and by 2,72 respectively. The reduction is mainly due to the fall in the receipts from court fees realised in stamps.

Expenditure.

16. The increase in the current year's revised estimate compared with the budget estimate is mainly due to non-realisation of the lump cut of 3 under contingencies.

X and 10, Forest.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Timber and other produce removed from the forests by Government agency	11,38	11,25	10,93	10,46
Timber and other produce removed from the forests by consumers or purchasers	33,66	28,01	32,10	27,12
Drift and waif wood and confiscated forest produce ..	2	2	2	2
Revenue from forests not managed by Government ..	11	14	14	13
Miscellaneous	2,71	2,75	2,75	2,76
Total ..	47,88	42,17	45,94	40,49
Deduct—Refunds	—16	—11	—2,44	—11
Total ..	47,72	42,06	43,50	40,38

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
General Direction	90	80	83	82
Conservancy and works	7,80	7,78	6,84	6,70
Establishments	18,44	18,36	18,35	17,89
Interest on capital outlay	94	38	33	33
Charges in England	94	86	1,02	1,28
Loss or gain by exchange	—1	....	—1	....
Lump cut under "Allowances, Honoraria, etc." ..	....	—6	..	....
Lump cut under "Contingencies"	....	—21	....	....
Total ..	29,01	27,91	27,36	27,02
Charged ..	*5,31*	*4,48*	*4,52*	*4,46*
Voted ..	23,70	23,43	22,84	22,56

Revenue.

17. *Timber and other produce removed from the forests by Government agency.*—The decrease in the current year's revised and the next year's budget estimates, as compared with the current year's budget estimate, is mainly due to the disposal of certain thinning coupes by sale to contractors, instead of by departmental working. The further decrease in the ensuing year's budget estimate, compared with the current year's revised estimate, is due to a reduced quantity of sawn material being available for sale at the Dandeli depot, owing to closure of the sawmill at Mandurli.

18. *Timber and other produce removed from the forests by consumers or producers.*—The increase in the revised estimate, compared with the current year's budget estimate, is due to (*a*) the sale of malki teak coupes in the North Thana division, and (*b*) realization of better prices in all circles from coupes and certain minor products. The ensuing year's budget estimate shows a decrease in comparison with the current year's revised estimate which is mainly due to less receipts from gurcharan coupes and reduced receipts anticipated from royalty trees in malki lands.

19. *Refunds.*—The increase in the revised estimate as compared with the current year's budget estimate is due to the refund of grazing fees recovered by local officers before orders sanctioning their abolition were received by them.

Expenditure.

20. *Conservancy and works.*—The decrease in the current year's revised estimate and the next year's budget estimate as compared with the current year's budget estimate is due (1) to reduction in the number of sleepers to be supplied to the Madras and Southern Mahratta Railway and (2) to the curtailment of departmental exploitation of coupes in the East Kanara Division, as they are now sold standing to the contractors.

21. *Establishments.*—The decrease in the ensuing year's estimate, compared with the budget and revised estimates, is mainly due to (*a*) reduction in the number of appointments in the Indian Forest Service on the retirement of two officers, their places being filled by the appointment of officers in Bombay Forest Service Class I and (*b*) saving in the Indian budget on account of a larger number of officers going on leave out of India, whose leave salaries are provided for under "Charges in England".

22. *Interest on capital outlay.*—As forest is no longer treated as a commercial department, interest has, since 1937–38, been calculated on forest capital outlay met from loan funds only and not on the total capital outlay whether met from loan or revenue. This accounts for the large variation between the figures for 1936–37 and the subsequent years.

23. *Charges in England.*—The increase in the ensuing year's budget estimate as compared with the current year's estimates is due to increased provision being necessary on account of a larger number of officers proceeding on leave out of India next year.

XI and 11, Registration.

Revenue.

	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Fees for registering documents	14,62	14,62	14,61	14,59
Fees for copies of registered documents	32	32	32	32
Miscellaneous	13	13	13	14
Total ..	15,07	15,07	15,06	15,05
Deduct—Refunds	−2	−4	−3	−2
Total ..	15,05	15,03	15,03	15,03

Expenditure.

	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Superintendence	29	30	35	34
District Charges	5,21	5,23	5,14	5,05
Charges in England	18	17	17	22
Lump cut under " Allowances, Honoraria, etc." ..	....	−1	....	....
Lump cut under " Contingencies	....	−3	....	....
Total—Voted ..	5,68	5,66	5,66	5,61

Expenditure.

24. *District charges.*—The decrease in the revised estimate, compared with the current year's budget estimate, is due to transfer of charges of the office staff of the Inspector General of Registration to " Superintendence " and to reduction in the number of sub-registry karkuns consequent upon the extension of photo-copying system to some of the sub-registry offices. The decrease in the next year's estimate, compared with the current year's revised estimate, is mainly due to smaller provision for contingencies.

25. *Charges in England.*—The increase of 5 in the budget estimate of 1938-39 is due to additional provision for the purchase of stores required on account of the extension of the photo-copying system.

XII and 12, Receipts and Expenditure under Motor Vehicles Acts.

Revenue.

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Receipts under the Indian Motor Vehicles Act ..	4,18	3,75	3,72	3,78
Receipts under the Provincial Motor Vehicles Taxation Act	37,32	34,50	38,22	38,22
Total ..	41,50	38,25	41,94	42,00
Deduct—Refunds	—43	—52	—45	—51
Total ..	41,07	37,73	41,49	41,49

Expenditure.

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Charges of collection	1,08	1,35	1,40	1,41
Inspection of motor vehicles	1,02	1,08	1,13	1,13
Compensation to local bodies, etc.	6,80	7,39	7,39	7,39
Other charges	8,98	5,33	7,21	8,15
Charges in England	....	4	8	12
Lump cut under "Allowances, honoraria, etc." ..	....	—1	....	....
Lump cut under "Contingencies"	....	—1	....	....
Total ..	17,88	15,17	17,21	18,20
Charged ..	*15,99*	*12,98*	*14,78*	*15,78*
Voted ..	1,89	2,19	2,43	2,42

Revenue.

26. *Receipts under the Indian Motor Vehicles Act.*—The decrease in the budget estimate and the revised estimate of the current year compared with the accounts of 1936-37 is due to the reduction in the registration and licence fees after the introduction of the Bombay Motor Vehicles Tax Act, 1935. The registration certificates and driving licences, which were issued or expired during 1937-38, have been issued and renewed at the revised rates.

27. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The increase of 90 in the revised estimate of the current year and the budget estimate of the next year compared with the accounts of 1936-37 is due to the increase in the number of motor vehicles.

Expenditure.

28. *Charges of collection.*—The increase in the revised estimate of the current year and the budget estimate of the next year compared with the accounts of 1936 is due to the continuance of the additional establishment sanctioned for Bombay City and the mofussil for the administration of the Bombay Motor Vehicles Tax Act, 1935, as the work in connection with assessment and collection of tax, payment of refunds and other miscellaneous matters has considerably increased.

29. *Inspection of motor vehicles.*—The increase in the revised estimate of the current year and the budget estimate of next year compared with the accounts of 1936-37 is due to the continuance of the additional establishment necessary to cope with the increased work.

30. *Compensation to local bodies.*—The provision for payment of grants-in-aid to local bodies as compensation for the abolition of tolls under section 9 (*1*) (*a*) of the Bombay Motor Vehicles Tax Act, 1935, is made under this head. The increase of 59 in the budget and the revised estimate of the current year is due to the payment of arrears of compensation to certain local bodies for the year 1936–37. As the arrears of compensation due to certain other municipalities are not likely to be paid before the end of 1937–38, the current year's provision has been repeated for next year.

31. *Other charges.*—The provision of the amount transferred to the Provincial Road Fund under section 9 (*4*) of the Bombay Motor Vehicles Tax Act, 1935, is made under this head. It depends upon the receipts under the Act and the cost of collection, including the overhead charges.

XIII & 13, Other Taxes and Duties.

Revenue.

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Taxes on luxuries including taxes on entertainments, amusements, betting and gambling	19,72	18,42	18,86	18,53
Receipts from Electricity Duties	10,06	10,00	10,39	10,39
Receipts from Tobacco Duties	18,87	18,91	19,38	19,01
Total ..	48,65	47,33	48,63	47,93

Expenditure.

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Collection charges	22	24	24	24
Charges under the Electricity Acts	14	14	14	14
Charges in connection with Tobacco Duties	16,86	17,73	17,69	12,01
Lump cut under "Contingencies"	....	−1	....	....
Total—Voted ..	17,22	18,10	18,07	12,39

Revenue.

32. *Taxes on luxuries, etc.*—The actuals for 1936-37 are higher than the budget estimates for 1937-38 because revenue amounting to about 1,15 which should have been credited in 1935-36 was credited in 1936-37. The increase of 44 in the revised estimate for the current year compared with the budget estimate of the current year is mainly due to anticipated receipts from the cricket carnival and wrestling tournaments.

33. *Receipts from Electricity Duties.*—The increase in the revised estimates of the current year and the budget estimates of the next year compared with the budget estimates of the current year is due to increased consumption of electricity.

34. *Receipts from Tobacco Duties.*—The increase in the revised estimates of the current year compared with the budget estimate of the current year is due to additional receipts expected from the Tobacco Duty (Town of Bombay) Amendment Act, 1932.

Expenditure.

35. *Charges in connection with tobacco duties.*—Provision on account of grant-in-aid payable to the Bombay Municipality out of the receipts realised under the Tobacco Duty (Town of Bombay) Amendment Act, 1932, is included under this head. The budget estimate for the current year is higher than the actuals of 1936-37 since arrears for that year have been provided during the current year. Up to the current year the grant-in-aid payable to the Municipality was equal to the net receipts realised under the Act after deducting collection charges. It has been decided to reduce the grant-in-aid payable during the next year by 5 lakhs. The budget estimate for the next year is lower than the budget and revised estimate of the current year mainly for this reason.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS.

36. Irrigation works are divided into two main categories (1) works for which capital accounts are kept and (2) works for which capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a quasi-commercial basis, are included in the former category and those for which the maintenance of such accounts is unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put in the latter class. The important criterion in the case of a quasi-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

37. The works for which capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

38. The initial expenditure on the construction of an irrigation project for which capital account is kept is charged to the capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

39. The capital invested on the work includes (1) direct charges, i.e., cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, e.g., capitalised value of abatement of land revenue occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over net revenue. This capital cost is commonly known as "sum-at-charge."

40. As soon as a work begins to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

41. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e., sum-at-charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as "Productive". otherwise it is treated as "Unproductive". If any work for which a capital account is kept and which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

42. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., "68, Construction of Irrigation, Navigation, Embankment and Drainage Works". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head "68" only. This major head is, however. intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head "68", and the amounts thus deducted from this head are booked, without details of works under the major head "19-A—Financed from Famine Relief Fund" and "B—Financed from

ordinary Revenues " according to the source from which funds are provided. The head " 19 ", is therefore, purely a transfer head. The net total of the major head " 68 ", after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

43. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XVII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept ", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 68 " mentioned above.

44. In the budget estimates of revenue for Irrigation Works under the above mentioned head " XVII ", the working expenses and maintenance charges of capital works are shown by a *minus* entry under gross revenue in order to show the estimated NET revenue, as the essential matter financial is the net and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure, they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

45. There is one more *minus* entry to be made in the budget estimates of revenue under the head " XVII " before the net revenue is shown and that is the " refunds of revenue ".

46. The interest on capital expenditure met from ordinary revenues is shown under the head " 17—Interest on works for which Capital Accounts are kept ".

47. With reference to the second division of irrigation works, viz., works for which capital accounts are not kept, it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 18—Other Revenue Expenditure ". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of quasi-commercial works, and, therefore, they are shown under the expenditure head " 18 ". The only comparison here possible is that between the gross revenue (shown under revenue head " XVIII ") and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous expenditure ", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programme may be financed from the Famine Relief Fund). The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 18 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 68 " for capital works, to deduct at the foot of the account of the major head " 18 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 18 (1) Other Revenue Expenditure financed from Famine Fund " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue head " XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works.

IRRIGATION WORKS.

- 68, Capital Works.
  - (A) Irrigation Works.
    - Productive Works.
    - Unproductive Works.
  - (B) Navigation, Embankment and Drainage Works.
    - Productive Works.
    - Unproductive Works.
- 18, Non-Capital Works.
  - (A) Irrigation Works.
    - Works for which Revenue Accounts are not kept.
    - Miscellaneous expenditure.
  - (B) Navigation, Embankment and Drainage Works.
    - Works for which Revenue Accounts are not kept.
    - Miscellaneous expenditure.

Definitions 1.—" Capital Works " are works for which capital and revenue accounts are kept on a quasi-commercial basis. The capital expenditure is accounted for under the head " 68 " and funds for the works are provided from three sources (1) Ordinary Revenues, (2) Famine Fund and (3) Loans or accumulated surplus revenue. Revenue realised from them is credited to the head " XVII."

2.—" *Non-Capital Works* " are works for which individually neither capital nor revenue accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head " 18 ". Any revenue realised from them is credited to the head " XVIII."

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

48. Cultivation in this Presidency depends chiefly upon rainfall and advantage is taken of irrigation mainly for growing valuable crops (e.g. sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

WORKS IN OPERATION.

49. *Lower Panjhra River Works, Kadwa River Works and Krishna Canals.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

50. *Mutha Canals.*—The Mutha Canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75.

51. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872-73 and 1873-74 respectively and about 13½ and 13¼ lakhs of rupees respectively have been spent on them.

52. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal in Poona District receives its supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

53. *Girna Canal.*—The Girna Canal in Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

54. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up weir at Nandur-Madhmeshwar on the Godavari from which take off the Right and Left Bank Canals. This project has cost about 105 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

55. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara River at Bhandardara, (*ii*) a pick-up-weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme including the dam, amounts to over Rs. 150 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926, and since that date the dam is known as 'Wilson Dam'.

In addition to the above schemes there are many other small canals and tanks which collectively irrigate large areas of lands.

WORKS UNDER CONSTRUCTION.

56. The Nira Right Bank Canal Project and the project for remodelling the Nira Left Bank Canal are the only two important schemes under construction at present. The Nira Right Bank Canal Project will, when completed, be the largest work of the kind in the Deccan. It comprises the construction of the Nira Right Bank Canal, 106½ miles in length, passing through Satara and Sholapur Districts and Phaltan State, and a large dam at Bhatgar on the Yelwandi River, known as the Lloyd Dam, which has been built to replace the old one mentioned above under the Nira Left Bank Canal, to increase the storage supply for both the canals, viz., the old Nira Left Bank Canal and the new Nira Right Bank Canal. Work on the construction of the new dam has been finished and that on the canal is approaching completion. Irrigation commenced under the new canal with effect from the year 1924-25. The sanction in the year 1924 to the work of remodelling the Nira Left Bank Canal and to the construction of a new dam at Vir marks the final stage of the series of schemes proposed for the complete development of irrigation in the Nira Valley. The scheme for remodelling the Nira Left Bank Canal will enable the irrigation of an additional area of 19,000 acres. The construction of the Vir Dam, estimated to cost about a crore of rupees, has, however, now been abandoned as it is considered that by the economical distribution of the available quantity of water the existing storage at Bhatgar will be sufficient to meet all the irrigational requirements in the Nira Valley both on the old Nira Left Bank Canal and the new Right Bank Canal. The Nira Right Bank Canal Project and the project for remodelling of the Nira Left Bank Canal are estimated to cost Rs. 520·66 lakhs including direct and indirect charges and an expenditure of Rs. 490·10 lakhs has been incurred to the end of 1936-37. The expenditure will be about Rs. 1·50 lakhs in 1937-38 and about Rs. 1 lakh in 1938-39.

XVII, Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

57. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz. (*a*) direct receipts, and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*) includes the sale-proceeds of water supplied for irrigational and non-irrigational purposes, the sale-proceeds from canal plantations and other canal produce (e.g., wood and grass), etc., while the latter head (*b*) represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above (which total receipts are termed " gross revenue ") in order to show the " net revenue " earned.

58. The figures of revenue for the years 1936-37 and 1937-38 and the budget estimate for the year 1938-39 are shown below :—

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Direct receipts	29,82	28,06	30,40	29,53
Portion of land revenue due to irrigation ..	19	22	22	22
Gross Revenue	30,01	28,28	30,62	29,75
Deduct—Working Expenses	—16,57	—13,86	—13,86	—12,80
Net Revenue	13,44	14,42	16,76	16,95

In comparison with the figures for 1936-37 and 1937-38 (revised), the budget estimate of gross revenue for 1938-39 shows a decrease of 26 and 87 respectively. The reduction is under items of revenue of a fluctuating nature, estimates for which for next year have been framed on the basis of past and current actuals.

In comparison with the figures for 1936-37 and 1937-38, the estimate of " Working Expenses " for 1938-39 shows a fall of 3,77 and 1,06 respectively. The decrease is partly due to the reduction in the share of establishment charges calculated on a pro-rata basis debitable to this head and partly to a reduction in the amount provided for expenditure on works next year.

59. The provision for 1938-39 under the head XVII—Working Expenses has been distributed as under :—

	Voted.	*Charged.*	Total.
Works	82	..	82
Repairs	5,74	..	5,74
Establishment—			
Ordinary on pro-rata basis	2,53	*62*	3,15
Special	2,74	..	2,74
Pensionary charges	20	*5*	25
Tools and Plant (Ordinary)	10	..	10
Lump cut under " Allowances, Honoraria, etc." ..	..	..	..
Total ..	12,13	*67*	12,80

For the purposes of obtaining the vote of the Legislative Assembly, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50-Civil Works"—*vide* "Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges". Accordingly out of the total votable amount under the head "XVII", the provisions of 2,53 and 10 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head "50-Civil Works" (Demand No. 23) and the residue, viz. 9,50 has been included in Demand No. 8, Irrigation.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Charged	*1,02*	*76*	*76*	*67*
Voted	15,55	13,10	13,10	12,13

XVIII, Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

—	1936-37	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
	6,61	7,08	7,10	7,03

60. The estimates for 1937-38 and 1938-39 show an improvement compared with the figures for 1936-37 under the head "portion of land revenue due to irrigation."

17, Interest on Works for which Capital Accounts are kept.

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Interest on capital outlay on Irrigation Works—*Charged* ..	*41,89*	*42,03*	*41,64*	*41,78*

61. Under Rule 24 of the Devolution Rules under the Government of India Act, 1919, the capital sum spent up to 1920–21 upon the construction of productive and unproductive irrigation works, and of other works financed from loan funds was treated as an advance made to the Local Government from the revenues of India. This advance carried interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916–17, and at 5·1979 per cent. per annum in the case of outlay incurred from 1917–18 to 1920–21. The amount repaid on account of this debt on 31st March 1937 under the financial settlement following the Niemeyer Report was 4,02,06 and the outstanding balance is included in the consolidated debt the interest on which is provided under "22-Interest" (see paragraph 75). Since 1921–22 capital expenditure on irrigation has been met from loans raised for general purposes and the amount of interest payable on these loans is also provided under the same head. The repayment of the old debt referred to above or of the subsequent borrowings do not affect the head "17-Interest" which is merely a *pro forma* head to indicate the interest liabilities on irrigation capital met from revenues—the credit of the amount shown as expenditure under this head being taken by deducting the same amount from the expenditure shown under the head "22-Interest".

62. The budget estimate for 1937–38 was framed as follows :—

—	Budget estimate, 1937-38.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916–17	16,40
(2) Interest charges at 4·98 per cent. on capital outlay of 1,25,18 on Irrigation Major Works for the years 1917–18 to 1920–21	6,23
(3) Interest charges at 3·3252 per cent. on capital outlay of 84,69 on Minor Works now brought under "68, Capital Works" to the end of 1916–17 ..	2,81
(4) Interest charges at 4·98 per cent. on capital outlay of 3,24,26 on Irrigation Works from 1917–18 to 1934–35	16,15
(5) Interest charges at 4·98 per cent. on the capital outlay of 4,46 on Irrigation Works in 1935–36	22
(6) Interest charges at 4·98 per cent. on the estimated capital outlay of 3,25 on Irrigation Works in 1936–37	16
(7) Interest charges at 4·98 per cent. on half the estimated capital outlay of 2,52 on Irrigation Works in 1937–38	6
Total ..	42,03

63. The revised estimate for 1937–38 and the budget estimate for 1938–39 have been framed as follows :—

—	Revised estimate, 1937–38.	Budget estimate, 1938–39.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916–17 ..	16,40	16,40
(2) Interest charges at 4·90 per cent. on capital outlay of 1,25,18 on Irrigation Major Works for the years 1917–18 to 1920–21 .	6,13	6,13
(3) Interest charges at 3·3252 per cent. on capital outlay of 84,69 on Minor Works now brought under "68, Capital Works" to the end of 1916–17	2,81	2,81
(4) Interest charges at 4·90 per cent. on capital outlay of 3,24,26 on Irrigation Works from 1917–18 to 1934–35	15,89	15,89
(5) Interest charges at 4·90 per cent. on capital outlay of 4,46 on Irrigation Works in 1935–36	22	22
(6) Interest charges at 4·90 per cent. on the capital outlay of 2,59 on Irrigation Works in 1936–37	13	13
(7) Interest charges at 4·90 per cent. on half the estimated capital outlay of 2,55 on Irrigation Works in 1937–38	6	....
(8) Interest charges at 4·90 per cent. on the estimated capital outlay of 2,55 on Irrigation Works in 1937–38	....	12
(9) Interest charges at 4·90 per cent. on half the estimated capital outlay of 3,42 on Irrigation Works in 1938–39 ..	....	8
Total ..	41,64	41,78

The decrease of 39 in the current year's revised estimate as compared with the budget estimate for that year is mainly due to the reduction in the flat rate of interest from 4·98 to 4·9 per cent.

18, Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Gross Expenditure	4,76	3,71	3,71	4,15
Deduct—Amount financed from the Famine Relief Fund	..	..	..	..
Net amount charged to ordinary revenue ..	4,76	3,71	3,71	4,15
Charged ..	*26*	*14*	*14*	*15*
Voted ..	4,50	3,57	3,57	4,00

64. In comparison with the figure for 1936-37, the budget estimate for the next year shows a decrease of 61. This is mainly due to a reduction in the share of ordinary establishment charges calculated on a pro-rata basis debitable to this head. The increase of 44 over the budget and revised estimates for 1937-38 is partly accounted for by the provision of funds for the survey and preparation of new projects and partly by an increase in establishment charges.

65. The budget estimate for 1938-39 has been distributed as under :—

—	Voted.	*Charged*	Total.
Works	..	..	..
Extensions and Improvements	28	..	28
Other charges	17	..	17
Repairs	2,42	..	2,42
Establishment—			
Ordinary on pro-rata basis	56	*14*	70
Special	45	..	45
Pensionary charges	5	*1*	6
Tools and Plant (Ordinary)	4	..	4
Grants-in-aid	3	..	3
	4,00	*15*	4,15

As explained in the last paragraph under the head " XVII ", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under " 50—Civil Works ". Out of the total votable amount of 4,00, the provisions of 56 and 4 for ordinary establishment and tools and plant charges respectively have therefore been included in the demand under the head " 50—Civil Works " (Demand No. 23) and the residue, viz. 3,40 has been included in Demand No. 8, Irrigation.

18, Other Revenue Expenditure financed from Ordinary Revenues—A—Irrigation Works—Civil—Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Grants for minor irrigation works (including maintenance and repairs)	1,55	62	10,17	20,36
Charged ..	....	....	....	76
Voted ..	1,55	62	10,17	19,60

66. The budget estimate for 1937–38 which included provision for ordinary expenditure only is very low in comparison with the revised estimate for 1937–38 which includes 9,25 for expenditure on scarcity works, a portion of which was included in the lump provision of 9,05 made in the current year's budget under "50—Civil Works".

67. The 1938–39 estimate of 20,36 is made up of

(*a*) *Maintenance and repairs.*

Grants for repairs to minor irrigation works in charge of the Revenue Department—	
Northern Division	11
Central Division	9

(*b*) *Works.*

Works	12,50
Repairs	3,58
Establishment and tools and plant charges	4,08
Special revenue establishment	....
	20,36

The provision of 3,58 for repairs under (*b*) includes an amount of 3,50 for special expenditure in order to implement the new policy of ensuring that all minor irrigation works of any importance are properly repaired and kept efficient. Exceptionally large provision is made for next year to counterbalance the reduced expenditure on such repairs made in recent years owing to financial stringency.

The provision of 12,50 has been shown separately as a new item and the requisite explanation is given below it.

19—Construction of Irrigation, Navigation, Embankment and Drainage Works.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
B—Financed from ordinary Revenue—(Voted)	..	1	1	1

68. See Note on the system of capital and non-capital accounts of irrigation works. The estimate for 1938–39 corresponds with the deduct entry under "68—Construction of Irrigation, Navigation, Embankment and Drainage Works". It is on account of Victoria Tank in the Poona Irrigation Division.

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XX and 22, Interest.

Revenue.

——	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
(1) Interest on loans to Presidency Corporations ..	84,96	67,69	65,41	65,42
(2) Interest on other loans and advances by the Provincial Government	7,67	7,19	6,46	7,04
(3) Interest on arrears of revenue	66	50	70	50
(4) Interest realised on investment of Provincial balances	....	29	29	15
(5) Miscellaneous	7	6	6	6
	93,36	75,73	72,92	73,17
(6) *Deduct*—Refunds	—2	—2	—2	—2
Total ..	93,34	75,71	72,90	73,15

Expenditure.

——	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
A.—Interest on ordinary debt.				
(1) Discount on Treasury Bills	....	6	....	50
(2) Interest on expired loans .. .. .. } (3) Management of debt .. .. .. } (4) Brokerage, Commission, etc. .. .. }	44	....	19	....
(5) Interest on consolidated debt	1,19,18	1,01,38	83,78	99,77
(6) Interest on loans to Presidency Corporations excluding those included in the consolidated debt ..	71,10	53,35	53,20	51,25
	1,90,72	1,54,79	1,37,17	1,51,52
B—Interest on Unfunded Debt.				
(7) State Provident Funds	....	14,17	13,54	14,13
C—Interest on other Obligations.				
(8) Interest on Charitable and other Funds	....	45	45	45
Total ..	1,90,72	1,69,41	1,51,16	1,66,10
(9) *Deduct*—Interest transferred to "10, Forest" ..	—94	—38	—33	—33
(10) *Deduct*—Interest on Irrigation Works transferred to "17, Interest"	—41,89	—42,03	—41,64	—41,78
(11) *Deduct*—Interest on commercial undertakings ..	—6	—9	—8	—9
(12) *Deduct*—Interest portion of equated payment on account of commuted value of pensions ..	—3,52	—3,66	—3,61	—3,82
Net Total—*Charged* ..	*1,44,31*	*1,23,25*	*1,05,50*	*1,20,08*

Revenue.

69. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, local, bodies, Presidency Corporations etc.) is credited to "XX, Interest".

70. (1) *Interest on loans to the Presidency Corporations.*—The decrease of 2,28 in the revised estimate of the current year as compared with the budget estimate is due to the fact that interest in the current financial year is due for ten months instead of for twelve months in respect of the three long-dated Improvement Trust Loans included in the consolidated debt. Next year interest will be recovered from the Bombay Municipality for full 12 months but in view of the repayment of principal made this year, next year's estimate is less than the budget estimate for the current year.

71. (2) *Interest on other loans and advances by the Provincial Government.*—The decrease in the current year's revised estimate as compared with the budget estimates for the current and next years is mainly due to suspensions of tagai recoveries sanctioned by Government on account of scarcity conditions prevailing in certain districts.

Expenditure.

72. The following charges are debited to the head "22, Interest on debt and other obligations":—

(*a*) Interest and discount on permanent loans, treasury bills and other floating loans and the charges for management, brokerage, commission and advertisement, etc., in respect of such debt.

(*b*) Interest payable to the Central Government on advances taken from them.

(*c*) Interest on the balances in the Provident Funds and educational and charitable funds which have been decentralised.

Credit is given to this head under the divisions:—

(*i*) "*Deduct.*—Interest transferred to Forest Department" for the amount shown as expenditure under the head "10, Forest".

(*ii*) "*Deduct.*—Interest on irrigation works", transferred to the head "17, Interest on works for which capital accounts are kept".

(*iii*) "*Deduct.*—Interest on commercial undertakings (Dapuri Workshops)".

(*iv*) "*Deduct.*—Interest portion of equated payments out of revenue" provided under "55, Superannuation Allowances, etc. in respect of the commuted value of pensions".

73. (1) *Discount on Treasury Bills.*—As a consequence of provincial autonomy, provincial Governments are themselves responsible for their ways and means operations. The provision of 6 for discount on treasury bills made in the budget of 1937–38 has been omitted as it is proposed not to issue treasury bills in the current year.

74. (2) *Interest on expired loans.*—The current year's revised estimate figure represents the unclaimed interest payable on the outstanding Bombay Development loan. It is expected that no interest will be payable on that account in 1938–39.

75. (5) *Interest on the consolidated debt.*—On the introduction of provincial autonomy certain balances of a provincial character hitherto banked with the

Government of India have been transferred to the Bombay Government. The following statement shows the amounts of these decentralised balances*:—

Endowments	9.12
Savings Bank deposits (Provident Funds) ..	3,27,43
Deposits of Local Funds	37,01
Civil Deposits	92,53
Advances Repayable	8
Total, Credit balance	4,66,17
Deduct—Credits for loans owed to the Government of India transferred to Bombay.	—20,11
Net Balance	4,46,06
Minimum balance to be kept in the treasuries and the Reserve Bank.	—44,00
Balance available for cancelling old irrigation debt ..	4,02.06

The Bombay share of the old irrigation debt was 6,15,64 out of which an amount of 4,02,06 has been repaid from the decentralised balances mentioned above. The balance of that debt and other subsequent borrowings has been consolidated. The amount of the consolidated debt and the interest thereon is as shown below:—

Head.	Debt outstanding on 1st April 1937.	Rate of interest.	Annual interest charges (during (1937–38)	Average flat rate of interest.
		Per cent.		Per cent.
I. Old irrigation debt *less* balance of 4,02,06 available on decentralisation	2,13,58	3·705	7,91	3·705
II. Debt of Government incurred from 1921–22 ..	16,27,94	Varying rates.	80,86	4·97
III. Three long-dated loans of the Bombay Municipal Corporation for its improvement purpose— ..				
(*a*) 1931–32	34,24	4¼	1,46	....
(*b*) 1932–33	7,86	5½	43	....
(*c*) 1935–36	3,70,24	3¼	12,03	....
IV. Total of III	4,12,34	....	13,92	3·38
Grand Total of I, II and IV or the consolidated debt ..	22,53,86	....	1,02,69	4·56

In accordance with paragraph 12 (*e*) of the Government of India Resolution on the Niemeyer Report printed at pages 570–577 of the *Bombay Government Gazette*, Part I, dated 1st April 1937, the rate has been rounded down to the next lower quarter per cent. The rate on the consolidated debt is therefore 4·5 per cent.

76. The consolidated debt is repayable to the Government of India in the form of semi-annual equated payments of principal and interest over 45 years on 31st July and 31st January of each year, the first half yearly instalment being

* *Vide* Appendix.

payable on 31st July 1937. During the current financial year interest will thus be payable for 10 months only, i.e. from 1st April 1937 to 31st January 1938 instead of for 12 months, and this mainly accounts for the decrease of 17,60 in the current year's revised estimate under "Interest on consolidated debt" compared with the budget estimate. Interest payable next year will be for full 12 months but in view of the repayment of principal made this year, next year's estimate is less than the current year's budget estimate.

77. *Interest on loans to Presidency Corporations excluding those included in the consolidated debt.*—The reduction of 1,95 in the estimate for 1938–39 as compared with the revised estimate figure for 1937–38 is due to the repayments made in 1936–37.

78. (7) *and* (8) *Interest on Unfunded Debt—State Provident Funds and Interest on charitable and other Funds.*—The estimates are on account of new liabilities as a result of decentralisation of balances mentioned in paragraph 75.

79. (9) Deduct—Interest transferred to "10—Forest" *See* paragraph 22.

80. (10) *Deduct—Interest on irrigation works transferred to* "17, *Interest*".—The figures are explained under "17, Interest on works for which capital accounts are kept."

81. (12) *Deduct—Interest portion of equated payment on account of commuted value of pensions*—See paragraph 239 under "83—Payments of commuted value of pensions".

23, Appropriation for Reduction or Avoidance of Debt.

Expenditure.

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
(A) Other Appropriations	....	15,14	32,60	16,61
(B) Transfers—*Deduct*	....	—10,93	—12,51	—10,29
Total—*Charged* ..	*18,14*	*4,21*	*20,09*	*6,32*

82. The minor head " Other Appropriations " is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds. The consolidated debt referred to in paragraph 75 under the head " 22 " is repayable by half-yearly equated instalments of principal and interest in 45 years. The principal portion of these instalments is debited to the head " 23 ".

During the current year interest on the consolidated debt is payable for 10 months only instead of for 12 months and this means a corresponding increase in the principal portion of repayment, as the half-yearly equated instalment is fixed. This accounts mainly for the increase of 17,46 in the current year's revised estimate as compared with the budget estimate.

83. *Transfers—Deduct.*—Loans have been utilised for expenditure under " 83-Payments of commuted value of pensions " and " 85-Payments to Retrenched Personnel ". The expenditure debited to " 83 " is being written back to revenue by equated instalments of principal and interest over a period of 15 years by debit to " 55 " and by credit of the principal portion to the capital head " 83 " and of the interest portion to " 22 ". The expenditure under " 85 " is being written back to revenue by equal instalments of principal over periods of five years by debit to " 55 " and credit to " 85 ". The inclusion of the loan utilised for expenditure under " 83 " and " 85 " in the consolidated debt results in the provision for the repayment of these loans under " 23 " also. In order to minimise the effect of this double debit under revenue section, i.e., under " 23 " and " 55 " an adjustment entry is made whereby an amount equal to the instalment of principal appearing under the heads " 83 " and " 85 " is debited to the head " Miscellaneous Government Account " under " Debt, Deposits and Advances " section with a corresponding credit by a deduct entry under " 23 ". A similar adjustment is also made to utilise the principal portions of the equated instalments paid by the Bombay Municipal Corporation towards repayment of its loans included in the consolidated debt as they are credited in the first instance under the head " Loans and Advances by the Provincial Government " (Receipt side) in the Debt, Deposits, Advances and Remittances section.

25, General Administration.

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
A—Heads of Provinces.				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor ..	25	25	25	25
Staff and household of the Governor ..	4,28	4,67	4,57	4,33
Secretarial Staff of the Governor	67	92	91	1,01
Expenditure from contract allowance ..	1,08	1,08	1,08	1,08
Tour expenses	92	92	92	92
Ministers	2,42	2,14	2,11	1,58
Total, Heads of Provinces ..	10,82	11,18	11,04	10,37
B—Legislative Bodies.				
Provincial Legislative Assembly	1,49	2,65	2,86	3,16
Provincial Legislative Council	..	45	50	68
Elections for Legislatures	4,24	3	18	5
Total, Legislative Bodies ..	5,73	3,13	3,54	3,89
C—Secretariat and Headquarters Establishments.				
Civil Secretariat	15,49	16,09	15,51	15,56
Public Service Commission	..	88	85	96
Director of Land Records	33	33	32	34
Local Fund Audit Establishment	2,11	2,09	2,06	2,04
Total, Secretariat and Headquarters Establishments	17,93	19,39	18,74	18,90
D—Commissioners.				
Commissioners	2,98	3,07	3,06	3,01
Total, Commissioners ..	2,98	3,07	3,06	3,01
Carried over ..	37,46	36,77	36,38	36,17

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Brought forward ..	37,46	36,77	36,38	36,17
E—District Administration.				
District Administration	62,60	61,95	62,26	37,95
Total, District Administration ..	62,60	61,95	62,26	37,95
G—Miscellaneous.				
Discretionary grants by Heads of Provinces ..	25	25	25	25
Miscellaneous	..	1	1	..
Expenditure from Rural Reconstruction Grants.	..	..	..	2,46
Total, Miscellaneous ..	25	26	26	2,71
H—Charges in England.				
Secretary of State for India	37	48	46	7
High Commissioner for India	4,28	2,96	3,59	3,60
Total, Charges in England ..	4,65	3,44	4,05	3,67
Lump cut under "Allowances, Honoraria, etc."	..	—62	..	..
Lump cut under "Contingencies" ..	..	—16	..	..
Grand Total ..	1,04,96	1,01,64	1,02,95	80,50
Charged ..	*23,80*	*23,42*	*23,03*	*19,44*
Voted ..	81,16	78,22	79,92	61,06

84. *Staff and household of the Governor.*—The decrease in the revised estimate compared with the budget estimate of 1937-38 is due to the saving in the pay of the Surgeon to the Governor as a junior officer is holding the post. The decrease in the budget estimate of 1938-39 is due to the fact that the budget and revised estimates of 1937-38 include a non-recurring provision of 30 for the purchase of motor cars for the Governor.

85. *Secretarial Staff of the Governor.*—The increase in the budget estimate of 1938-39 compared with the budget and revised estimates of 1937-38 is mainly due to the increased provision made for the post of Secretary to the Governor as it is expected that the post will be held by an officer of the status of a first grade Commissioner.

86. *Ministers.*—The decrease in the budget estimate of 1938-39 is mainly due to the fact that during the current year provision at a higher rate of pay was made on account of (*i*) Members and Ministers under the old constitution for one month and (*ii*) the first Ministry for part of the year. The budget estimate of 1937-38 also included a non-recurring provision of 27 for the purchase of motor cars for the Ministers, but it is counterbalanced in the budget estimate of next year by increased provisions for Parliamentary Secretaries and Ministers' establishments.

87. *Provincial Legislative Assembly.*—The increase in the revised estimate of 1937-38 and the budget estimate of 1938-39 is mainly due to the provision made for pay of M.L.As. at Rs. 75 per mensem each, counterbalanced partially by reduction in the rate of their daily allowance from Rs. 10 to Rs. 3. The revised estimate of 1937-38 shows a relatively smaller increase as the modifications came into effect during the course of the year and are therefore not effective for full 12 months.

88. *Provincial Legislative Council.*—The remarks made in the above paragraph are applicable here also.

89. *Elections for Legislatures.*—The increase in the revised estimate for 1937-38 is due to expenditure on the preparation and revision of electoral rolls for the Indian Legislative Assembly.

90. *Civil Secretariat.*—The decrease in the revised estimate of 1937-38 is mainly due to (1) less expenditure on the Reforms Office, (2) less expenditure on " Pay of Establishment " in the Finance Department and Home Department and (3) less expenditure on " Pay of Officers " and " Pay of Establishment " in the Legal Department. The decrease in the budget estimate of 1938-39 compared with the budget estimate of 1937-38 is mainly due to (1) absence of the provisions for Reforms Office and for hiring office accommodation for Secretariat establishment taken to Poona in connection with budget season and (2) reduced provisions under the Finance Department and the Home Department counterbalanced by increased provisions under (1) " Pay of Officers " in the Revenue Department, due to the conversion of the post of Under Secretary into that of a Deputy Secretary, (2) " Pay of Officers " and " Pay of Establishment " under the General Department, due to the appointment of an additional Assistant Secretary and increase in establishment and (3) the Secretariat Record Office for filming old records.

91. *Public Service Commission.*—The increase in the budget estimate of 1938-39 compared with the budget and revised estimates of 1937-38 is due to provision for full 12 months made in 1938-39. The provision in 1937-38 was for 11 months only.

92. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India. This entry is a transfer entry from the Central head " 26—Audit " under which the details will be found.

93. *Commissioners.*—The decrease in the budget estimate of 1938-39 compared with the budget and revised estimates of 1937-38 is under " Pay of Officers " (voted) due to change in personnel.

94. *District Administration.*—The net budget estimate of 1937-38 stood at 61,31 after allowing a lump cut of 64 under " Allowances " and " Contingencies ". The increase in the revised estimate of 1937-38 is due partly to the non-realisation in full of the lump cut and partly to the non-realisation of probable savings on establishments which were based on past actuals. The decrease in the budget estimate of 1938-39 compared with the budget and revised estimate of 1937-38 is mainly due to the additional transfers of 18,71 and 4,74 to the major heads " 7—Land Revenue " and " 27—Administration of Justice " respectively. The expenditure on Collectors and their establishments is initially recorded under " 25—General Administration—District Administration ". At present a part of the expenditure on account of pay, etc. of the Collectors' subordinate establishments is transferred to certain other major heads on the basis of the proportion of work done for them. With effect from the budget estimate of 1938-39 it has been decided to transfer part of the expenditure on account of pay, etc. of officers also to the major heads " 7—Land Revenue " and " 27—Administration of Justice " as the officers do mainly Land Revenue and Magisterial work in addition to General Administration.

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95. *Miscellaneous—Expenditure from Rural Reconstruction Grants.*—The budget estimate of 1938–39 is made up of :—

(1) Lump provision for Village Uplift (financed from Provincial Revenues)	56
(2) Charges in connection with the economic development and improvement of rural areas (financed from the Government of India grants) ..	1,90
	2,46

(1) is at present provided under "47—Miscellaneous Departments". As the expenditure is controlled by the Commissioners it will hereafter be provided under "25". The expenditure on (2) is at present debited directly to the deposit head. Under the new accounting procedure, the grants made by the Central Government are to be regarded as merging in the revenues of the Province but to enable the unspent balances to be carried over from year to year the receipts may be taken to a deposit head. As the expenditure will be controlled by the Commissioners, it has been provided for under "25—General Administration—Miscellaneous" an equivalent amount being transferred to "XLVI—Miscellaneous" from the deposit head.

96. *Charges in England*—(1) *Secretary of State for India.*—The decrease in the budget estimate of 1938–39 compared with the budget and revised estimates of 1937–38 is due to absence of provisions for (*i*) leave salaries and deputation pay and (*ii*) equipment and travelling allowance of the Governor.

(2) *High Commissioner for India.*—The increase in the revised estimate of 1937–38 and the budget estimate of 1938–39 over the budget of 1937–38 is mainly due to increased provisions for leave salaries.

XXI and 27, Administration of Justice.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Sale-proceeds of unclaimed and escheated property	48	30	41	50
Court-fees realised in cash	60	61	57	63
General fees, fines and forfeitures	9,58	10,48	9,91	10,03
Pleadership and Mukhtearship examination fees	18	16	18	18
Miscellaneous fees and fines	4,72	4,73	4,95	4,67
Miscellaneous	31	47	24	41
Recoveries of overpayments	2	3	1	2
Collection of payments for services rendered ..	28	27	24	25
Total ..	16,17	17,05	16,51	16,69
Deduct—Refunds	—1,16	—76	—2,60	—1,20
Total ..	15,01	16,29	13,91	15,49

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
High Court	14,65	15,32	15,11	14,93
Law Officers	3,20	3,16	3,35	3,16
Administrator General and Official Trustee	1,09	51	51	52
Coroner's Court	13	12	12	12
Presidency Magistrates' Courts	2,70	2,61	2,72	2,75
Civil and Sessions Courts	31,55	31,31	31,42	31,24
Courts of Small Causes	3,98	3,85	3,94	3,95
Criminal Courts	3,71	3,76	3,75	8,38
Pleadership and Mukhtearship Examination charges	4	4	4	4
Charges in England	1,14	1,92	1,63	2,08
Loss or Gain by Exchange	..	..	—1	..
Lump cut under "Allowances, Honoraria, etc."	..	—6	..	..
Lump cut under "Contingencies" ..	..	—12	..	..
Total ..	62,19	62,42	62,58	67,17
Charged ..	*17,68*	*19,65*	*18,81*	*20,39*
Voted ..	44,51	42,77	43,77	46,78

Revenue.

97. The low figure for the revised estimate for 1937-38 is due to higher provision for refunds owing to the restoration of property forfeited during the civil disobedience movement.

Receipts under this head are expected to be somewhat higher in 1938-39 than in the previous two years in which there was a decline due to a reduction in the number of civil suits on account of unfavourable trade conditions.

Expenditure.

98. *High Court.*—Two posts of temporary High Court Judges (12th and 13th) were sanctioned for two years from 2nd November 1936, and provision was made for four months in 1936-37 and for the full year in 1937-38. In 1938-39 the provision for these two temporary appointments is made only for eight months. This is the main reason for the difference between the figures of 1936-37, 1937-38 and the budget estimate for 1938-39. The difference between the budget estimate for 1937-38 and the revised estimate for that year is mainly due to the fact that leave vacancies of short duration of High Court Judges were not filled up.

99. *Law Officers.*—The increase in the revised estimate for 1937-38, compared with the budget estimate, is due to the increased provision for the pay of the Advocate General and to larger expenditure on fees in civil and criminal cases. The budget estimate of 1938-39 follows the budget estimate of 1937-38.

100. *Presidency Magistrates' Courts.*—The increase in the revised estimate for the current year, compared with the budget estimate, is due to the fact that the budget estimate includes provision for one additional Presidency Magistrate and his establishment for the full year and another additional Presidency Magistrate and his establishment for six months whereas the revised estimate includes expenditure on account of the two additional Presidency Magistrates and their establishments for the full year.

101. *Civil and Sessions Courts.*—The increase in the revised estimate of 1937-38, compared with the budget estimate, is due to lump deduction for probable savings under " Pay of Establishment" not having been realised, and to additional expenditure on diet and road money, partly counterbalanced by reduction under " Sub-Judges—Pay of Officers " owing to the application of the revised scales of pay to new entrants.

The decrease in the budget estimate of 1938-39, compared with the revised estimate of 1937-38, is due to smaller provision for cost of passages and to reduction in the provision for contingencies.

102. *Courts of Small Causes.*—The increase in the revised estimate of 1937-38 over the budget estimate is due to additional expenditure on leave salaries of officers.

103. *Criminal Courts.*—The increase of 4,63 in 1938-39, compared with the revised estimate of 1937-38, is mainly due to a transfer entry. Hitherto, a portion of expenditure of Collectors' establishments doing judicial work was transferred to this head whereas with effect from 1938-39 a portion of pay etc. of officers doing magisterial work is also to be transferred to this head from the head " 25, General Administration ".

104. *Charges in England.*—The variations are due to variations in the number of officers going on leave.

XXII and 28, Jails and Convict Settlements.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Jails	1,98	2,02	2,02	1,40
Jail Manufactures	2,96	2,69	2,76	2,90
Recoveries of overpayments	....	1	1	1
Collection of payments for services rendered ..	1	1		1
Total ..	4,95	4,73	4,79	4,32
Deduct—Refunds	....	−1	−1	−1
Total ..	4,95	4,72	4,78	4,31

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Jails	15,63	15,08	15,21	14,50
Jail Manufactures	1,79	1,58	1,81	1,58
Works	7	14	13	1
Charges in England	55	30	23	50
Lump cut under "Allowances, Honoraria, etc." ..	....	−2	....	....
Lump cut under "Contingencies"	....	−23	....	....
Total ..	18,04	16,85	17,38	16,59
Charged ..	*1,43*	*1,20*	*1,14*	*1,26*
Voted ..	16,61	15,65	16,24	15,33

Revenue.

105. *Jails.*—The decrease in 1938–39, compared with 1937–38, is mainly due to less recoveries from Sind Government for maintenance charges of their prisoners owing to the transfer of Sind prisoners from Bombay jails to jails in Sind.

106. *Jail Manufactures.*—The increase in 1938–39 over 1937–38 is due to the anticipated larger supply of jail made articles to Government departments.

Expenditure.

107. *Jails.*—The increase in the revised estimate, as compared with the budget estimate of the current year, is mainly due to high rates of contract for dietary, increase in the number of prisoners confined in sub-jails and increased rate of the maintenance charges of children on remand. The decrease in the next year's estimate, as compared with the current year's estimates, is mainly due to the favourable rates of provisions anticipated during the year 1938–39.

108. *Jail Manufactures.*—The increase in the revised estimate for the current year, as compared with the current year's budget estimate, is due to the rise in price of raw materials such as wool and yarn and larger purchase of materials for umbrella manufacture owing to the expansion of the industry. The provision for 1938–39 has been made on the assumption that the prices for raw materials will come down to normal rates.

109. *Works.*—The decrease in the next year's estimate, as compared with the current year's budget and revised estimates, is due to the fact that provision for only one small urgent work in connection with Criminal Tribes Settlement has been allowed in next year's estimates.

110. *Charges in England.*—The increase in 1938–39, compared with 1937–38, is due to officers drawing higher salary likely to be on leave in England.

XXIII and 29, Police.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Contribution for Railway Police	1,71	4,05	5,00	5,00
Police supplied to public departments, private companies, etc.	7	5	3	5
Receipts and recoveries on account of Presidency Police	3,41	3,40	3,36	3,41
Cash receipts under the Arms Act	34	36	32	33
Fees, fines and forfeitures	73	71	55	71
Recoveries of overpayments	6	7	5	5
Collection of payments for services rendered ..	34	39	39	36
Miscellaneous	20	24	21	24
	6,86	9,27	9,91	10,15
Deduct—Refunds	−1	−1	−2	−1
Total	6,85	9,26	9,89	10,14

Expenditure.

—	1936–37.	Budget estimate, 1937–38	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Presidency Police	38,55	38,24	38,50	38,23
Superintendence	2,05	2,11	2,01	2,12
District Executive Force	83,02	82,07	82,49	82,21
Police Training School	1,51	1,70	1,68	1,68
Special Police	4	4	4	4
Railway Police	8,73	8,69	8,46	8,71
Criminal Investigation Department ..	6,07	5,85	6,01	5,94
Charges in England	2,80	3,23	2,90	2,95
Loss or gain by exchange	−1	..	−1	..
Lump cut under "Allowances, Honoraria, etc."	..	−42	..	..
Lump cut under "Contingencies"	..	−53	..	..
Total ..	1,42,76	1,40,98	1,42,08	1,41,88
Charged ..	*8,93*	*9,32*	*9,11*	*9,22*
Voted ..	1,33,83	1,31,66	1,32,97	1,32,66

Revenue.

111. The increase in the revised estimate for 1937–38 and the budget estimate for 1938–39 compared with the budget estimate for 1937–38 is mainly under the minor head "Contribution for Railway Police" and it is due to the additional receipts to be obtained from the Railway Board for the cost of Police employed on "Crime" duties on Railway lines lying within Indian States intersected by the G. I. P. and M. & S. M. Railways and B. B. & C. I. Railway.

Expenditure.

112. *Presidency Police.*—The net budget estimate for 1937–38 stood at 37,90 after the lump cut of 34 under "Allowances, honoraria, etc." and "Contingencies". The increase in the revised estimate for 1937–38 compared with the net budget for the same year is mainly under "Contingencies" under "City Police" and it is due to (1) compensation paid for acquisition of land at the C. P. Tank, (2) heavy repairs to chowkies and traffic boards and (3) smaller provisions sanctioned for the year 1937–38. The increase in the budget estimate for 1938–39 compared with the net budget estimate for 1937–38 is mainly on account of new provisions made for (1) increase in the strength of the Bombay City Police force and (2) the scheme for the organization and training of volunteer Police Corps. This increase is, however, partially counterbalanced by smaller provisions made for "Allowances, honoraria, etc." and "Contingencies" under the head "City Police" in the budget for 1938–39.

113. *District Executive Force.*—The net budget estimate for 1937-38 stood at 81,60 after the lump cut of 47 under "Allowances, honoraria, etc." and "Contingencies". The increase in the revised estimate for 1937–38 compared with the net budget estimate for the same year is mainly due to (1) increased expenditure under "Pay of Officers", as the number of officers actually on leave in England was less than estimated and (2) more expenditure under "Pay of Establishment" owing to fewer vacancies in the Police force due to good recruitment and (3) additional expenditure incurred for Police arrangements in connection with the Session of the Indian National Congress held at Haripura in the Surat District in February 1938 and (4) smaller provisions sanctioned under "Allowances" and "Contingencies" for the year 1937–38. The increase in the budget estimate for 1938–39 compared with the net budget estimate for 1937–38 is mainly due to increased provisions made under (*a*) "Pay of Officers" as the number of officers who propose to go on leave in the year 1938–39 is less than in the year 1937–38 and (*b*) "Pay of Establishment" owing to fewer vacancies in the Police force.

114. *Railway Police.*—The net budget estimate for 1937–38 stood at 8,62 after the lump cut of 7 under "Allowances, honoraria, etc." and "Contingencies". The decrease in the revised estimate for 1937–38 compared with the net budget estimate for the same year is mainly under "G. I. P. and M. & S. M. Railways" and it is under the heads "Pay of Officers" owing to changes in personnel and "Pay of Establishment" owing to vacancies in the Police force. The increase in the budget estimate for 1938–39 compared with the net budget estimate for 1937–38 is mainly due to the provision made for the cost of the saloon constructed by the M. & S. M. Railway for the Superintendent of Police, G. I. P. and M. & S. M. Railways. This increase is however partially counterbalanced by less provision made under "Pay of Establishment" under G. I. P. and M. & S. M. Railways owing to vacancies in the Police force.

115. *Criminal Investigation Department.*—The increase in the revised estimate for 1937–38 compared with the budget for the same year is mainly under "Allowances" and under "Contingencies" owing to (1) increased expenditure for service postage charges and (2) cost of photographic articles purchased for the Modus Operandi Bureau in Bombay City. The increase in the budget estimate

for 1938-39 compared with the budget for 1937-38 is mainly due to (1) provision made for the use of wireless for police purposes in Bombay City and (2) increased provision made for the purchase of photographic articles for the Modus Operandi Bureau in Bombay City owing to the rapid increase in the work of taking photographs of criminals.

116. *Charges in England.*—The decrease in the revised estimate for the year 1937-38 compared with the budget for the same year is mainly due to less expenditure incurred on account of leave salary of officers, as fewer officers went on leave than estimated. The decrease in the budget estimate for 1938-39 compared with the budget for the year 1937-38 is mainly due to less provision made for leave salary of officers who are expected to proceed on leave in England.

30, Ports and Pilotage.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Ports Establishments—Charges for the Survey of Steam Vessels	5	6	5	5
Charged ..	*4*	*5*	*4*	*4*
Voted ..	1	1	1	1

117. The receipts from and the cost of establishment of the survey of inland vessels are treated as Provincial, while those for ocean-going vessels are treated as Central. Accordingly expenditure in connection with the Ship Survey Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. Provincial. The above provision in the Bombay budget represents 7 per cent. of the total cost of the Ship Survey Department of the Government of India.

36, Scientific Departments.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
(1) Grants-in-aid and donations to Scientific Societies and Institutes	4	4	4	4
(2) Museums	92	1,02	1,02	99
Total—Voted ..	96	1,06	1,06	1,03

118. *Museums and Scientific Societies.*—The increase of 10 in the budget estimate and the revised estimate for the current year compared with the actuals for 1936-37 is on account of a non-recurrent grant of Rs. 10,000 sanctioned for the Prince of Wales Museum to meet the expenditure incurred on the transfer of a portion of the collections in the Natural History Section of the Museum from the main building to the new wing and their display on modern lines. The increase of 7 in the budget estimate for next year compared with the actuals for 1936-37 is on account of a non-recurrent grant of Rs. 7,500 proposed to be given to the Museum to meet the expenditure on the transfer of the rest of the Natural History Section collections and their display on modern lines.

XXVI and 37, Education.

Revenue.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
A–University	6,59	6,76	6,84	6,49
B–Secondary	2,89	2,98	3,03	2,50
C–Primary	..	..	..	..
D–Special	54	56	56	56
E–General	4,92	4,87	5,28	4,53
Deduct—Refunds	—1	—3	—2	—3
Total ..	14,93	15,14	15,69	14,05

Expenditure.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
A–University	16,92	16,41	16,45	16,50
B–Secondary	21,97	22,33	22,29	22,77
C–Primary	1,02,10	1,04,65	1,10,97	1,09,60
D–Special	6,79	6,95	6,91	6,87
E–General	10,81	10,80	10,96	34,20
F–Charges in England	1,40	1,20	1,12	1,21
Lump cut for probable savings ..	..	—1,00	..	..
Lump cut under "Allowances, Honoraria, etc."	..	—6	..	..
Lump cut under "Contingencies" ..	..	—10	..	..
Loss or gain by exchange	—1	..	..	..
Total ..	1,59,98	1,61,18	1,68,70	1,91,15
Charged ..	*5,85*	*9,21*	*7,13*	*6,93*
Voted ..	1,54,13	1,51,97	1,61,57	1,84,22

Revenue.

119. *A–University.*—The increase of 8 in the revised estimate over the budget estimate for 1937–38 is partly due to an increase in the number of students and partly to the credit of the library fees of some Arts and Professional Colleges

to the receipt side. The decrease of 35 in the budget estimate for 1938–39 compared with the revised estimate for 1937–38 is partly due to an anticipated decrease in the fee receipts and partly to a change in accounting. The loss of revenue on account of fees was previously accounted for by balarcing entries on the receipt and expenditure sides. With effect from the next year the balancing entries which are fictitious will be eliminated.

120. *B–Secondary.*—The increase of 5 in the revised estimate for 1937–38 compared with the budget estimate for the same year is due partly to the increase in the number of students and partly to the credit of the library fees received from students of some of the secondary schools to the receipt side. The decrease of 53 in the budget estimate for 1938–39 compared with the revised estimate for the year 1937–38 is mainly due to the change in accounting in respect of free studentships.

121. *E–General.*—The increase of 41 in the revised estimate for 1937–38 over the budget estimate for the same year is mainly due to an increase in recoveries of overpayments. The decrease of 75 in the budget estimate for 1938–39 compared with the revised estimate for 1937–38 is mainly due to an anticipated reduction in the provision for recoveries of overpayments.

Expenditure.

122. The increase of 7,52 in the revised estimates for 1937–38 compared with the budget estimate of the year over the whole major head is mainly due to the provision of 6,00 for payment to the Ahmedabad Municipality of grants in arrears for primary education, and to non-realization in full of the lump cut made in the budget estimate.

The increase of 22,45 in the next year's estimates under the whole head compared with the revised estimates of the current year is explained below.

123. *A–University.*—The increase of 5 in the budget estimate for 1938–39 compared with the revised estimate for 1937–38 is mainly due to provision for the additional expenditure to be incurred on account of bifurcation of studies in the Sydenham College of Commerce and Economics, Bombay.

124. *B–Secondary.*—The increase of 48 in the budget estimate for 1938–39 over the revised estimate for 1937–38 is mainly due to (1) a provision of 10 for Provident Fund for teachers in non-Government Secondary Schools, (2) increase of 74 in the provisions for the grants to non-Government Secondary Schools and to local bodies for secondary education, (3) increase of 4 in the provision for grant for apparatus, books, etc. of non-Government Secondary Schools and (4) increase of 3 on account of raising the Girls' Anglo-Vernacular Middle Schools at Nasik and Dharwar to the status of full-fledged High Schools, partly counterbalanced by the absence of the provision of 37 made in 1937–38 for readjustment of pay of certain assistant masters according to the Fundamental Rules and by reduction under allowances and contingencies.

125. *C–Primary.*—The increase of 6,32 in the revised estimate compared with the budget estimate for 1937–38 is due to the provision of 6,00 referred to in paragraph 122 above and to an additional amount required for grants to some local authorities. The reduction of 1,37 in the budget estimate for the year 1938–39 compared with the revised estimate for the year 1937–38 is mainly in the provision for grants to local bodies for primary education. Government have decided to impose a cut of 2,15 in the grants to those Municipalities which should be able to develop their resources more fully to meet the increased cost of education. The estimates for next year contain a provision of 7,00 for payment of arrears to the Ahmedabad Municipality for primary education against 6 lakhs in the current year. The arrears will be wiped off next year.

126. *D–Special.*—The decrease of 4 in the budget estimate for 1938–39 compared with the revised estimate for 1937–38 is due to the absence in 1938–39 of the provision of 4 made in 1937–38 for readjustment of pay of certain assistant masters.

127. *E-General.*—This head is divided into the following sub-heads :—

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
O-Direction	1,62	1,53	1,64	1,59
P-Inspection :—				
(1) Anglo-Indian and European Communities	12	20	21	21
(2) Other Communities	3,42	3,40	3,79	3,37
Q-Scholarships :—				
(1) Anglo-Indian and European Communities	17	19	19	19
(2) Other Communities	3,43	4,09	3,78	3,22
R-Miscellaneous :—				
(1) Anglo-Indian and European Communities	4	4	3	4
(2) Other Communities	2,01	1,35	1,32	1,58
(3) Lump provision for new schemes of educational expansion and improvement.	..	..	..	24,00
Total ..	10,81	10,80	10,96	34,20

128. *Direction.*—The changes in the figures are due to changes in the personnel of officers.

129. *Inspection.*—The increase of 39 in the revised estimate for 1937-38 compared with the budget estimate for the year under " Other Communities " is due mainly to (1) sanction of selection grades to Senior Assistant Deputy Educational Inspectors, (2) payment of arrears of pay due to Bombay clerks, and (3) increased expenditure on leave salary. The reduction in the budget estimate for 1938-39 compared with the revised estimate for 1937-38 is mainly due to the absence of the provision for arrears of pay for Bombay clerks and a decrease in house rent and other allowances.

130. *Scholarships.*—The reduction of 31 in the revised estimate for 1937-38 under " Other Communities " compared with the budget estimate for the year is due to paucity of eligible candidates. The decrease of 56 in the budget estimate for the year 1938-39 compared with the revised estimate for 1937-38 is mainly due to the change in accounting in respect of free studentships.

131. *Miscellaneous.*—The increase of 24,27 in the budget estimate for 1938-39 over the revised estimate for 1937-38 is due to (1) the lump provision of 24,00 in the budget estimate for 1938-39 for new schemes of educational expansion and improvement, (2) an increase of 8 under examination charges, (3) increase of 1 under grants for the encouragement of literature, (4) an increase of 4 under Dakshina and other Fellowships owing to the restoration of the value of these Fellowships and (5) an increase of 13 on account of the proposed restoration of the grants to the Bombay Boy Scouts Association and the Girl Guides Association on certain conditions.

132. *F-Charges in England.*—These charges consist of provisions for (1) leave pay of officers on leave in England, (2) overseas pay of European officers and (3) Government scholarships. The first two fluctuate according to the number of officers going on leave. Under item (3) a provision of 3 has been made for a scholarship to Mr. V. S. Bendre for historical research and of 10 for foreign state scholarships.

XXVII and 38, Medical.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget. estimate, 1938-39.
Medical Schools and College fees ..	2,43	2,30	2,45	2,45
Hospital Receipts	3,10	2,25	3,00	2,90
Mental Hospital Receipts	93	1,75	90	1,00
Sale of Medicines	2	1	1	1
Contributions	6,90	7,10	6,90	6,91
Income from Endowments	21	22	22	22
Recoveries of overpayments	16	18	16	16
Collection of payments for services rendered ..	24	8	22	24
Miscellaneous	24	17	20	20
Receipts in England	1	....	....	....
Total ..	14,24	14,06	14,06	14,09
Deduct—Refunds	−10	−6	−6	−9
Total ..	14,14	14,00	14,00	14,00

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Medical Establishment	4,09	4,66	4,28	4,68
Hospitals and Dispensaries	23,75	24,79	25,01	26,12
Grants for Medical purposes	2,97	3,13	2,98	3,06
Medical Colleges and Schools ..	4,07	4,25	4,31	4,72
Mental Hospitals	5,10	5,11	5,43	5,10
Chemical Examiners	43	42	44	47
Charges in England	1,39	1,73	1,38	1,76
Lump reduction	....	−30	....	....
Lump cut under " Allowances and honoraria "	....	−6	....	....
Lump cut under " Contingencies " ..	....	−30	....	....
Loss and gain by exchange	−1	....	−1	....
Total ..	41,79	43,43	43,82	45,91
Charged ..	*4,48*	*4,96*	*4,76*	*5,10*
Voted ..	37,31	38,47	39,06	40,81

Revenue.

133. *Medical Schools and College fees.*—The increase in the revised estimate for the current year and the budget estimate for the next year compared with the budget estimate for 1937–38 is mainly due to an increase in the number of students at the Grant Medical College, Bombay.

134. *Hospital Receipts.*—The increase in the revised estimate compared with the budget estimate of the current year is mainly due to an increase in the number of paying patients at hospitals owing to the stricter enforcement of the revised hospital fee rules. The budget estimate for the next year follows the revised estimate.

135. *Mental Hospital Receipts.*—The decrease in the revised estimate compared with the budget estimate for the current year is on account of revised rates for the maintenance charges of patients at Government Mental Hospitals sanctioned in October 1936.

136. *Contributions.*—The decrease in the revised estimate for the current year and the budget estimate for the next year compared with the current year's budget estimate is partly due to the withdrawal of S. M. S. officers from certain local board dispensaries and the consequent reduction in the amount of contribution to be received from local bodies on account of Government Medical Officers lent to them and partly to the transfer of the contribution of the Government of Sind for officers lent to that Government to the head " Collection of payments for services rendered ".

137. *Collection of payments for services rendered.*—The increase in the revised estimates for the current year and the budget estimates for next year, compared with the budget estimate for 1937–38, is mainly due to the transfer to this minor head of the contribution payable by the Government of Sind in respect of officers of the Government of Bombay serving in the province of Sind.

Expenditure.

138. *Medical Establishment.*—The decrease in the revised estimate compared with the budget estimate of the current year is due to savings on account of (*i*) changes in personnel, (*ii*) abolition of the post of the Lay Secretary and (*iii*) reduction in house-rent, compensatory and travelling allowances. The increase in the next year's budget estimate compared with the revised estimate is due to annual increments of officers and establishment and expenditure on viscera boxes and bottles to be supplied by the Surgeon General to hospitals and dispensaries.

139. *Hospitals and Dispensaries.*—The increase in the revised estimate for the current year compared with the budget estimates for the current year is mainly due to additional expenditure on account of (*i*) increased consumption of water, (*ii*) increase in the number of patients, (*iii*) increase in the contract rates for the purchase of clothing urgently required and medicines and instruments, (*iv*) changes in personnel due to leave and transfers, (*v*) appointment of an Indian Medical Service officer in place of a B. M. S. Officer and increased expenditure on travelling allowance. The increase in the budget estimate for the next year compared with the revised estimate for the current year is mainly due to the additional provision for the following items of expenditure :—

(*i*) increments in pay of staff ;

(*ii*) creation of post of Honorary Surgeon for the B. J. Hospital for Children, Bombay ;

(*iii*) additional ward servants and sweepers at the Civil Hospital, Ahmedabad ;

(*iv*) Thresh Disinfector for the G. T. and Cama and Albless Hospitals, Bombay ;

(*v*) appointment of a special Leprosy Officer ;

(*vi*) continuance of 61 beds in the J. J. Group of Hospitals as a permanent measure ;

(*vii*) extension of the scheme of subsidising medical practitioners in rural areas and the appointment of additional nurses and midwives at local board dispensaries;

(*viii*) renovation or supply of instruments to dispensaries maintained by local bodies;

(*ix*) expansion of the Out-patient Department of the G. T. Hospital, Bombay;

(*x*) creation of the post of a second clerk at the Civil Hospital, Surat;

(*xi*) two additional ward servants for the Civil Hospital, Godhra;

(*xii*) entertainment of a servant for the X-Ray Department at the Civil Hospital, Dhulia; and

(*xiii*) additional sister for the Cama and Albless Hospitals, Bombay.

140. *Grants for Medical purposes.*—The decrease in the revised estimate for the current year is due to the reduced grant to the Bombay Medical Council and to less expenditure on schemes of rural medical relief.

141. *Medical Colleges and Schools.*—The increase in the revised estimate for the current year compared with the budget estimate for that year is mainly due to (1) postponement of leave by two I. M. S. officers and grant of house-rent allowance to one I. M. S. officer, (2) increased expenditure on lighting and telephone charges, more consumption of water and payment of customs duty on goods ordered in the previous year but received during the current year, (3) increase in travelling allowance and (4) fees for examination of bones to lecturers in Anatomy.

The increase in the budget estimate for the next year compared with the budget estimate and the revised estimate for the current year is mainly due to the additional provision made for grants to Ayurvedic and Unani teaching institutions.

142. *Mental Hospitals.*—The increase in the revised estimate for the current year compared with the budget estimate for the current year is mainly due to the purchase of a Thresh Disinfector and increased expenditure on diet owing to increase in the number of pauper patients, and increased expenditure under travelling allowance owing to transfers, etc., and the postponement of leave by an I. M. S. officer.

143. *Charges in England.*—The decrease in the revised estimate compared with the budget estimate of the current year is due to the fact that some officers postponed their going on leave. The increase in the next year's budget estimate is due to increased provision for payment of leave salaries to officers.

XXVIII and 39, Public Health.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Sale proceeds of sera and vaccines, etc. ..	4,34	4,40	4,60	4,35
Contributions	1,55	1,21	1,58	1,63
Recoveries of overpayments	12	5	5	5
Collection of payments for services rendered ..	7	7	7	7
Miscellaneous	13,03	12,71	13,00	12,96
Total ..	19,11	18,44	19,30	19,06
Deduct—Refunds	—3	—3	—5	—2
Total ..	19,08	18,41	19,25	19,04

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Public Health Establishment	6,63	6,71	6,79	7,24
Grants for Public Health Purposes ..	2,53	2,03	2,05	1,09
Expenses in connection with epidemic diseases	1,40	1,47	1,57	1,89
Bacteriological Laboratories	2,94	3,08	3,22	3,08
Pasteur Institutes	31	14	14	14
Works	8,64	18,13	15,62	18,19
Charges in England	15	52	44	40
Lump cut under " Allowances, Honoraria, etc."	..	—2	..	..
Lump cut under " Contingencies " ..	..	—8	..	..
Total ..	22,60	31,98	29,83	32,03
Charged ..	*1,73*	*2,09*	*1,82*	*1,97*
Voted ..	20,87	29,89	28,01	30,06

Revenue.

144. The sale proceeds of quinine, sera and vaccine, etc., and contributions from local bodies towards the pay of vaccinators, etc., and receipts from water works, are credited to this head.

145. *Sale proceeds of sera and vaccines.*—The receipts under this head are fluctuating as they depend on the demand for plague and other vaccines from local bodies, Indian States, etc. The increase of 20 in the revised estimates compared with the budget estimate for the current year, is due to increased sales of lymph quinine, etc. The next year's estimate is based on the average receipts in the previous years.

146. *Contributions.*—This head represents contributions received from local bodies in respect of —

(1) the Infectious Diseases Hospital,

(2) the pay of vaccinators, and

(3) the Public Health Laboratory, Poona.

The fluctuations under this head are mainly due to the contributions being paid in arrears in some cases. The next year's estimates include a contribution of 17 from the Rockfeller Foundation towards the expenditure on the Health Unit Scheme, for which a provision of 28 is made on the expenditure side.

147. *Miscellaneous.*—The increase in the revised estimate and the budget estimate for next year compared with the budget estimate for the current year is due to higher receipts from sale of water.

Expenditure.

148. *Public Health Establishment.*—This head includes charges for pay of Director and Assistant Directors of Public Health, Consulting Surveyor, Consulting Public Health Engineer, and their establishments, pay of vaccinators, etc. The increase in the next year's budget estimate compared with the revised estimate of the current year is mainly due to —

(*i*) provision of 28 for the Health Unit Scheme ; and

(*ii*) reduction of 12 in the receipts, of the Consulting Public Health Engineer, which are credited to this head by a deduct entry.

149. *Grants for Public Health Purposes.*—The decrease of 96 in next year's budget compared with the revised estimate of the current year is mainly due to (*i*) the omission of the usual provision of 90 for grants for village water supply in view of the fact that a special provision of Rs. 10 lakhs has been made under " F—Works ", (*ii*) a decrease of 6 in the grant to local boards and municipalities on account of health officers and sanitary inspectors and (*iii*) a decrease of 10 in the grants to local bodies for works executed through the Public Works Department, counterbalanced by an increase of 13 on account of the provision of 13 for grant to the Bombay Mofussil Maternity and Child Welfare and Health Council.

150. *Expenses in connection with Epidemic Diseases.*—The increase of 10 in the revised estimate for the current year compared with the budget estimates for the current year, is mainly due to an additional expenditure of 21 on account of employment of more malaria officers, purchase of quinine and increase in the rates of postage on parcels, partially counterbalanced by savings of about 10 owing to less prevalence of plague and cholera and employment of smaller number of Epidemic Medical Officers for a shorter period than intended.

The increase of 32 next year compared with the current year's revised estimate, is mainly due to an additional provision of 38 next year for quinine and anti-malaria officers and of 8 for supply of new medicine boxes to the Anti-malaria and Epidemic Medical Officers, counterbalanced by a slight decrease under the Infectious Diseases Hospital, Poona.

151. *Bacteriological Laboratories.*—The increase of 14 in the revised estimate for the current year compared with the budget estimate for the same year, is due mainly to an anticipated excess of 21 on account of (1) changes in personnel, (2) improbability of realising the lump cut under pay of establishment and (3) additional requirements under contingencies, partially counterbalanced by savings in the provision for "Pay of Officers" due to the drawal of the sterling overseas pay by Lieutenant-Colonel S. S. Sokhey, I.M.S., in England.

152. *Works.*—The decrease in the revised estimate compared with the budget estimate of the current year is mainly due to anticipated saving of 2,78 in the grant of Rs. 10 lakhs for village water supply counterbalanced by an increase of 27 due to additional requirements for the purchase of water from the Bombay Municipality in connection with the Salsette Water Supply Scheme *plus* supervision charges at 10 per cent. thereon. The next year's provision also includes Rs. 10 lakhs for village water supply.

153. *Charges in England.*—The provision is for leave salaries of officers going on leave to England and the overseas pay of European Officers. It fluctuates according to the number of officers on leave every year.

XXIX and 40, Agriculture.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Agricultural Receipts	3,55	3,43	3,59	3,38
Recoveries of overpayments	23	2	1	2
Collection of payments for services rendered ..	1	1	1	1
Total ..	3,79	3,46	3,61	3,41
Deduct—Refunds	..	—1	—1	—1
Total ..	3,79	3,45	3,60	3,40

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Agricultural Department	5,38	5,60	5,70	6,49
Experimental Farms	1,84	1,74	1,72	1,71
Agricultural Experiments	17	18	18	23
Agricultural Education and Research ..	3,99	4,14	4,13	4,14
Botanical and other Public Gardens ..	3	3	3	3
Public Exhibitions and Fairs	3	3	3	3
Other Charges	2,02	2,21	2,23	1,82
Works	..	..	..	11
Charges in England	31	32	19	27
Lump cut under "Allowances, Honoraria, etc."	..	—2	..	..
Lump cut under "Contingencies" ..	..	—9	..	..
Total ..	13,77	14,14	14,21	14,83
Charged ..	*1,15*	*1,23*	*1,17*	*1,28*
Voted ..	12,62	12,91	13,04	13,55

Revenue.

154. *Agricultural Receipts.*—The Agricultural College and school fees and proceeds of farm produce and cotton seed and implements sold by the Agricultural Department and also grants from the Imperial Council of Agricultural Research transferred from the deposit section are credited to this head. The increase of 16 in the revised estimate compared with the budget of the current year is due to better yield of crops, greater demand for boring machines on hire and levy of fees at higher rates from Sind students at the Poona Agricultural College. The decrease in the next year's budget compared with the current year's is due to reduced provision required on account of transfers from the deposit account of grants from the Imperial Council of Agricultural Research.

Expenditure.

155. *Agricultural Department.*—The increase in the revised estimate compared with the budget estimate for the current year is mainly due to the provision for pay of officers and establishment proving inadequate on account of the lump cuts for probable savings and to an extra amount of 5 required for re-conditioning boring machines for which no provision was made. The increase in the next year's budget compared with the current year's budget estimate is mainly due to the provision of (i) 43 for land development and training of agriculturists in bunding, (ii) 15 on research on bee keeping and (iii) 10 on account of the Jarilla cotton and seed distribution scheme. It is also due to increased provision of 11 for travelling allowance for the staff and 5 on premium bulls.

156. *Agricultural Experiments.*—The increase of 5 in the next year's budget compared with the budget estimate of this year is mainly due to the additional provision for agricultural experiments.

157. *Other Charges.*—The decrease in the next year's budget compared with the budget and revised estimates of the current year is mainly due to reduced expenditure on schemes wholly or partly financed from the funds of the Imperial Council of Agricultural Research.

158. *Works.*—The next year's budget provides for 11 for the construction of quarters for the students attending the training classes in horticulture and poultry farming at the Ganeshkhind Gardens and the Government Poultry Farm, Kirkee.

XXX and 41, Veterinary.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Veterinary College and School Fees ..	13	14	18	14
Other receipts ..	8	3	7	6
Transfers from Deposit Account of grants from the Imperial Council of Agricultural Research.	10	10	10	10
Total ..	31	27	35	30

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Superintendence	60	72	62	60
Veterinary Education and Research ..	66	65	64	64
Subordinate Establishment	2,13	2,07	2,10	2,10
Hospitals and Dispensaries	49	50	49	70
Other Charges	2	2	2	2
Charges in England	..	14	13	5
Lump cut under "Allowances, Honoraria, etc.".	..	—1	..	..
Lump cut under "Contingencies" ..	..	—1	..	..
Total ..	3,90	4,08	4,00	4,11
Charged ..	*23*	*27*	*26*	*28*
Voted ..	3,67	3,81	3,74	3,83

Revenue.

159. The increase of 8 in the current year's revised estimate compared with the budget estimate is due to a greater number of students joining the Veterinary College, sale of rinderpest vaccines to Indian States and larger receipts from fees for inoculations and vaccinations against contagious animal diseases. The next year's estimate follows the accounts of 1936-37.

Expenditure.

160. *Superintendence.*—The decrease of 10 in the revised estimate for the current year compared with the budget estimate is due to less expenditure on the purchase of sera and vaccines. The next year's estimate follows the current year's revised estimate.

161. *Subordinate Establishment.*—The next year's estimate of 2,10 under this head includes provision for the new item relating to four new appointments of Veterinary Assistant Surgeons for new dispensaries to be opened.

162. *Hospitals and Dispensaries.*—The increase in the next year's estimate under this head compared with the revised estimate of the current year is mainly due to the new item of 20 for grant-in-aid towards the construction of veterinary dispensary buildings at Sindgi, Taloda, Bhusawal and Borsad.

163. *Charges in England.*—Separate figures under this head for 1936-37 are not available as they were recorded under the major head 'Agriculture' of which 'Veterinary' was then a minor head. The expenditure of 13 on this account during the current year was on leave salary and overseas pay of the Director. The reduction in next year's estimate is due to the fact that no officer is likely to go to England on leave.

XXXI and 42, Co-operation.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Audit Fees	1,27	1,17	1,17	1,17
Miscellaneous Receipts	89	1,24	1,11	1,36
Total ..	2,16	2,41	2,28	2,53
Deduct—Refunds ..	..	..	..	—1
Total ..	2,16	2,41	2,28	2,52

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Direction	74	87	80	80
Superintendence	3,74	3,86	3,96	4,04
Grants-in-aid	55	60	60	58
Other Charges	1,05	1,24	1,12	1,37
Charges in England	..	4	5	11
Lump cut under " Allowances, Honoraria, etc."	..	—2	..	..
Lump cut under " Contingencies " ..	..	—2	..	..
Total ..	6,08	6,57	6,53	6,90
Charged ..	*41*	*46*	*44*	*51*
Voted ..	5,67	6,11	6,09	6,39

Revenue.

164. *Miscellaneous receipts.*—Under this minor head (*i*) receipts of the Registrar and (*ii*) transfers from the deposit account of subsidy from the Government of India towards the scheme of co-operative training and education and from the Sugar Excise Fund are recorded. The decrease of 13 in the revised estimate compared with the budget estimate of the current year is due to (1) reduced receipts on account of the Special Recovery staff owing to partial suspension of recovery work, (*ii*) abolition of post of the Special Mamlatdar of Co-operative Societies, Dohad, from 1st October 1937 and the consequent reduced recovery on his account from the Bombay Provincial Co-operative Bank and (*iii*) decreased receipts from the co-operative training and education scheme. The increase of 25 in the next year's budget compared with the revised estimate is mainly due to larger receipts expected from the co-operative training and education scheme.

Expenditure.

165. *Direction.*—The decrease of 7 in the revised estimate compared with the budget estimate of the current year is mainly due to the Deputy Registrar's post being vacant for some time.

166. *Superintendence.*—The increase in the revised estimate compared with the budget estimate is due mainly to the non-realisation of the lump cut under "Pay of Establishment". The increase in the next year's budget estimate compared with the revised estimate is mainly due to employment of additional staff in the Co-operative Department.

167. *Grants-in-aid.*—The decrease in the next year's budget estimate compared with the budget and revised estimate of the current year is due to smaller provision for grants to land mortgage banks.

168. *Other Charges.*—The decrease in the revised estimate compared with the budget estimate of the current year is due mainly to lower expenditure on the Special Recovery staff owing to partial suspension of their activities. The increase in the next year's estimate compared with the revised estimate is due to increased expenditure on the co-operative training and education scheme.

XXXII and 43, Industries.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Industries	5,83	4,34	3,53	3,50
Fisheries	68	81	62	72
Total ..	6,51	5,15	4,15	4,22
Deduct—Refunds	..	..	—1	—1
Total ..	6,51	5,15	4,14	4,21

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Industries	5,60	8,54	7,55	10,16
Fisheries	89	85	79	1,39
Charges in England	8	1	3	8
Lump cut under "Allowances, Honoraria, etc.".	..	—1	..	..
Lump cut under "Contingencies" ..	..	—4	..	..
Total—Voted ..	6,57	9,35	8,37	11,63

Revenue.

169. *Industries.*—The decrease in the revised estimate for the current year compared with the budget estimate is mainly due to less receipts under the Bombay Weights and Measures Act, the reason for this being that most of the local bodies and municipalities having now appointed their own Inspectors the receipts in those cases are credited to their funds.

170. *Fisheries.*—The decrease in the revised estimate compared with the budget estimate for 1937-38 is due to the anticipated receipts from the fish curing yards not having been fully realised.

Expenditure.

171. *Industries.*—The decrease of 99 in the revised estimate for the current year compared with the budget estimate is mainly due to (*i*) less expenditure of 2 under "Superintendence" on account of the post of the Senior Weaving Assistant having remained vacant for some time after the demise of the incumbent, (*ii*) saving of 92 under "Industrial Development" on account of the lump provision of Rs. 1½ lakhs for development of village industries not being expected to be fully

utilised owing to the schemes for industrial development being sanctioned late in the year, (*iii*) saving of 10 in the provision for the scheme of cotton handloom marketing financed by the Government of India mainly owing to the closing of the Poona District Industrial Association and grants not having been sanctioned to two Associations, (*iv*) saving of 6 in the provision for the scheme for the development of the cottage and small scale woollen industries financed by the Government of India on account of the scheme having been sanctioned late in the year and (*v*) saving of 5 under the Scheme for vocational training of the middle class unemployed owing to the late entertainment of the establishment, partly counterbalanced by an increase of 5 under contingencies under "Direction" on account of advertisement charges in connection with the new schemes sanctioned by Government, and less recovery from the Government of Sind on account of supervision charges.

The increase of 2,61 in the budget estimate for next year compared with the revised estimate of the current year is mainly due to (*i*) grant of a subsidy of 10 for hand-spinning in famine districts; (*ii*) full provision of 1,85 being made for the following schemes for industrial development as against the expenditure of 58 during the current year, viz. development of cane and bamboo work, dyeing demonstration parties, wool-weaving school, village tanning demonstration parties, lacquer work demonstration party, scheme for development of art-crafts, scheme for encouragement of hand-spinning and weaving of khadi, Industrial Chemist's Laboratory and Industrial Engineer's Workshop; (*iii*) provisions made for new schemes such as experiments in artificial silk (71), preliminary investigations into the possibility of manufacturing pencils and paper pulp (20), experiments on sericulture (10), Pottery experiments (10) and Industrial survey of the Province through a committee (25); (*iv*) additional provision of 60 on account of the apprentice scheme, a leather working school and a tailoring school; and (*v*) additional provision of 5 for scholarships in tanning schools; partly counterbalanced by (*i*) less provision of 63 under "Technical Education" due to the reduction of 7 in grants for non-Government Technical Schools and to the absence of provision corresponding to the current year's provisions for the purchase of a boiler for the R. C. Technical Institute, Ahmedabad, and the non-recurring grant of 29 to the Victoria Jubilee Technical Institute for urgent repairs to their buildings, (*ii*) a reduction of 3 under Inspection of Weights and Measures due to less provision for allowances and contingencies and (*iii*) a reduction of 7 under "Direction" mainly due to the Director of Industries intending to proceed on leave ex-India in 1938-39.

172. *Fisheries.*—The reduction of 6 in the revised estimate under this head is mainly due to the transfer of some of the yard buildings to the control of the Public Works Department and less expenditure on account of rent for the staff for whom temporary sheds have been built. The increase of 60 in the next year's budget estimate compared with the revised estimate for the current year is due mainly to the provision of 52 made for the new scheme of fishing in the high seas by a steam launch, and establishment of model fish curing demonstration sheds at Malwan and Majali.

XXXVI and 47, Miscellaneous Departments.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Examination Fees	30	34	30	35
Fees for the Inspection of Steam Boilers ..	1,33	1,36	1,32	1,35
Administration of Indian Partnership Act, 1932	..	5	5	5
Miscellaneous	22	11	20	10
Total ..	1,85	1,86	1,87	1,85
Deduct—Refunds	—2	—2	—3	—3
Total ..	1,83	1,84	1,84	1,82

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Labour and Emigration—				
Inspector of Factories	1,21	1,40	1,34	1,32
Labour	1,30	1,41	1,63	2,36
Inspection and Tests—				
Inspector of Steam Boilers	1,11	1,15	1,16	1,21
Statistics—				
Provincial Statistics	1	10	10	10
Miscellaneous—				
Preservation and translation of ancient manuscripts	3	3	3	3
Examinations	17	17	16	15
Administration of Indian Partnership Act, 1932	..	3	3	3
Miscellaneous ..	2,76	3,03	3,14	2,76
Charges in England	52	24	25	30
Lump cut under "Allowances, Honoraria, etc."	..	—2	..	..
Lump cut under "Contingencies" ..	..	—2	..	..
Total ..	7,11	7,52	7,84	8,26
Charged ..	*90*	*96*	*96*	*98*
Voted ..	6,21	6,56	6,88	7,28

Expenditure.

173. *Inspector of Factories.*—The decrease in the revised estimate compared with the budget estimate of the current year is mainly due to the Chief Inspector proceeding on leave ex-India a little earlier than intended, (*ii*) one Inspector being on leave on half average pay and (*iii*) the delay in the return of another officer from deputation to Sind.

174. *Labour.*—The increase in the revised estimate compared with the budget estimate of the current year is mainly due to the expenditure (20) on the Textile Labour Inquiry Committee. The increase in the next year's budget estimate compared with the revised estimate for the current year is mainly due to the provision of one lakh on account of educational, medical and other forms of social amenities for industrial labour.

175. *Miscellaneous.*—The increase in the revised estimate compared with the budget estimate for the next year is mainly due to an increase under " Juvenile Branch " on account of the increase in the number of children committed to certified schools under the Bombay Children Act, 1924, necessitating an increased expenditure on articles of food, clothing and bedding required for such children. The decrease in the next year's budget estimate compared with the revised estimate is due to the transfer of the provision for " Village Improvement Scheme " from this head to the head " 25-General Administration ", counterbalanced by increases due to the provision for the grant-in-aid to the Bombay Presidency Probation and After-care Association transferred from " 28-Jails and Convict Settlements " and the provision for grants for Depressed Class Hostels transferred from the head " 37-Education " to this head.

XXXIX and 50, Civil Works.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Revenue	31,98	61,71	46,80	45,15
Expenditure	1,07,20	1,46,15	1,25,26	1,13,08
Charged ..	*7,65*	*7,78*	*7,48*	*6,33*
Voted ..	99,55	1,38,37	1,17,78	1,06,75

Revenue.

176. The receipts consist mainly of rents of buildings and transfers from the Central Road Fund.

The decrease of 14,91 in the revised estimate for 1937-38, compared with the budget estimate for the same year, is mainly due to a decrease of 14,90 under "Transfers from the Central Road Development Account" as a result of less expenditure on Road Development works under the head 50-Civil Works owing to delay in land acquisition, revision of plans and estimates and low tendered rates.

The reduction in next year's estimate compared with the current year's revised estimate is also mainly under "Transfers from the Central Road Development Account".

Expenditure.

177. The decrease of 20,89 in the revised estimate for 1937-38 compared with the budget estimate for the same year is mainly due to less expenditure on Petrol Tax, Medical and Scarcity Works. The decrease under Petrol Tax and Medical works is mostly due to low tendered rates, revision of plans and estimates and delay in land acquisition. In the current year's budget estimate lump provision for scarcity works was made under the head "50-Civil Works" in the absence of information regarding distribution under other heads. It is now anticipated that a major portion of the expenditure will fall under the head "18-Civil". Hence a reduction under 50-Civil Works.

The decrease of 12,18 in the budget estimate for 1938-39 compared with the revised estimate for 1937-38 is mainly due to—

(1) absence of provision for scarcity works in 1938-39;
(2) less provisions for other works including Petrol Tax works;
(3) consequent decrease in the *pro rata* share of the establishment charges debitable to this head.

This decrease has been partly counterbalanced by an increase of 2,00 for repairs to communications.

178. The budget estimate for 1938-39 is distributed as under :—

			Rs.
Major works in progress	Voted	..	3,50
New Major works	Voted	..	25
Road works to be financed from the receipts from the Petrol Tax Fund.	Voted	..	33,62
Minor works	Voted	..	3,55
	Charged	..	*34*
Repairs	Voted	..	40,03
	Charged	..	*2,03*
Establishment—Ordinary ..	Voted	..	15,92
	Charged	..	*2,70*
Establishment—Central Road Fund ..	Voted	..	10
	Charged	..	*26*
Tools and Plant	Voted	..	1,24
Grants-in-aid	Voted	..	8,45
Suspense	Voted	..	5
Charges in England—Establishment	Voted	..	4
—Ordinary	*Charged*	..	*98*
Establishment—Central Road Fund	Voted	..	....
	Charged	..	*2*
	Total	..	1,13,08

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

179. In this Province the Public Works Department establishment is not divided into two distinct branches to deal separately with "Irrigation" and with "Roads and Buildings" (or "Civil Works"). A considerable proportion of the ordinary establishment executes work in connection with both branches. With a view to facilitating the booking of expenditure and appropriation audit, all establishment and tools and plant charges (excluding special establishments and those tools and plant which are required for the carrying out of Irrigation survey works as well as tools and plant purchased from the Provincial Road Fund) are included in one demand for grant under the head "50-Civil Works".

180. At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant in each circle of superintendence is distributed over the major heads, in proportion to the total expenditure on works and repairs debited to those major heads in that circle. It is necessary that the budget provisions for both these items under all the major heads concerned should correspond as nearly as possible with the sums that will be finally debited to those heads.

181. *Establishment.*—During the years (up to and including the year 1933-34) the ordinary establishment charges provided in the budget were calculated at the rate of 24 per cent. of the estimated cost of works and repairs in the case of all Central heads and the Provincial heads "XVII", "18", "68", "81" and "52", the residue being shown under the head "50". The figures worked out in the accounts on the basis of a pro-rata distribution under the several major heads varied very greatly from those provided in the budget on the above basis. In order to bring the budget figures closer to the actuals it was decided, with effect from the year 1934-35, that ordinary establishment charges under all the Provincial Major Heads concerned should be provided on a *pro-rata*, instead of a percentage basis, but that in the case of the Central heads they should continue to be provided at a percentage rate. It was also decided that special establishments should continue to be provided under the heads to which their cost is debitable. The establishment charges under the several heads of accounts concerned have been provided in accordance with the decisions outlined above.

182. *Tools and Plant.*—The original estimates are based on the requirements of the local officers. As a rate of 3 per cent. has been prescribed in respect of works carried out for other Governments and also from the Provincial Road Fund, provision for tools and plant required for such works is made at that rate by deduction from the total actual requirements. The residue is distributed over all other Provincial heads, including "50", in proportion to the estimated outlay on works and repairs under those heads.

183. Certain establishment is engaged solely on work in connection with the Back Bay Reclamation Scheme and it is, accordingly, classified under the head "80-Bombay Development Scheme", to which head the cost of works and repairs in connection with that scheme is debitable. That head also bears the cost of part of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer, and full pay and allowances of one overseer, who are now in charge of the Back Bay Reclamation work. Secretariat charges, calculated at 1 per cent. on the cost of works and repairs, are also included under that head.

184. The details of the establishment and tools and plant charges except those of the special establishment and those tools and plant which are required for carrying out Irrigation survey works are given in the detailed account under the major head "50-Civil Works" and the details of the special establishments and tools and plant required for Irrigation survey works are given in the detailed accounts under the major heads concerned.

DISTRIBUTION OF CHARGES FOR ESTABLISHMENT OVER SEVERAL PUBLIC WORKS DEPARTMENT MAJOR HEADS.

—		1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
		Rs.	Rs.	Rs.	Rs.
1. 81—Civil Works (executed from loan funds—Ordinary establishment charges calculated on pro-rata basis—	*Charged* ..	*129*	*100*	*100*	....
	Voted ..	490	500	500	....
2. Irrigation heads—					
"XVII"—(*a*) Cost of Special Establishment classified under XVII.	Voted ..	2,68,370	2,76,800	2,76,800	2,73,000
(*b*) Pensionary charges of Irrigation Department estimated to be debited to "XVII."	*Charged* ..	*7,477*	*5,700*	*5,700*	*5,000*
	Voted ..	36,557	21,000	21,000	20,200
(*c*) Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*93,456*	*70,800*	*70,800*	*62,000*
	Voted ..	4,56,959	2,62,400	2,62,400	2,53,000
(*d*) Share of expenditure on retrenched personnel debitable to the Irrigation Branch.	*Charged* ..	*1,344*	....	....	....
	Voted ..	4,739	2,000	2,000	900
"18"—(*a*) Cost of Special establishment classified under "18" ..	Voted ..	36,347	37,400	37,900	45,500
(*b*) Pensionary charges for Irrigation Department estimated to be debited to "18".	*Charged* ..	*1,950*	*1,000*	*1,000*	*1,200*
	Voted ..	8,222	3,700	3,700	4,400
(*c*) Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*24,381*	*12,600*	*12,600*	*14,000*
	Voted ..	1,02,779	46,800	46,800	56,000
"68"—(*a*) Cost of Special Establishments classified under "68" ..	Voted ..	4,522	4,800	4,800	....

—		1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
		Rs.	Rs.	Rs.	Rs.
2. Irrigation heads—*contd.*					
(*b*) Pensionary charges of Irrigation Department estimated to be debited to "68".	*Charged* ..	*910*	*900*	*900*	*1,600*
	Voted ..	4,650	3,200	3,200	6,400
(*c*) Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*11,377*	*10,700*	*10,700*	*20,000*
	Voted ..	58,122	39,700	39,700	80,000
3. "52"—Bombay Development Scheme—					
(*a*) Cost of Special establishment..	Voted ..	166	200	79,200	85,700
(*b*) Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*7,998*	*6,300*	*6,300*	*14,000*
	Voted ..	23,699	23,500	23,500	56,000
4. "50"—Civil Works—					
Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*5,42,206*	*5,25,600*	*4,86,600*	*3,67,600*
	Voted ..	17,72,387	19,78,200	19,18,800	15,96,200
Establishment—Central Road Fund.	*Charged* ..	....	*12,900*	*21,900*	*28,400*
	Voted ..	....	4,200	5,300	9,800
	Total ..	34,69,237	33,51,000	33,42,200	30,00,900
	Charged ..	*6,91,228*	*6,46,600*	*6,16,600*	*5,13,800*
	Voted ..	27,78,009	27,04,400	27,25,600	24,87,100

NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR ESTABLISHMENT FOR THE YEAR 1938-39.

185. The total gross estimated cost of the Public Works establishment for the year 1938-39 is Rs. 37,53,800 (Rs. 6,06,500 Charged and Rs. 31,47,300 Voted) while the total net estimated cost is Rs. 30,00,900 (Rs. 5,13,800 Charged and Rs. 24,87,100 Voted). The following statement shows the variations between the figures of the cost of establishment for the years 1938-39, 1937-38 and 1936-37 :—

Items.	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Total establishment charges excluding pensionary charges ..	37,07,540	36,51,000	37,05,200	37,15,000
2. *Deduct*—Establishment charges recoverable from other Governments and Departments ..	—2,98,069	—3,35,500	—3,98,500	—7,52,900
Net establishment charges excluding pensionary charges ..	34,09,471	33,15,500	33,06,700	29,62,100
3. Pensionary charges of the Irrigation Department	59,766	35,500	35,500	38,800
Total ..	34,69,237	33,51,000	33,42,200	30,00,900

186. *Item* 1.—*Total establishment charges excluding pensionary charges.*—The increase in the revised estimate for 1937-38 and the budget estimate for 1938-39 compared with the budget estimate for 1937-38 is mainly due to the transfer from the Revenue Department of the Revenue establishment employed in connection with the Development Department chawls to the administrative control of the Public Works Department.

187. *Item* 2.—*Establishment charges recoverable from other Governments and Departments.*—Larger recoveries are estimated for 1938-39, compared with the actuals for 1936-37 and the budget and revised estimates for 1937-38 as more works are expected to be carried out on behalf of other Governments, Departments, etc.

188. *Item* 3.—*Pensionary charges of the Irrigation Department.*—Pensionary charges are adjusted on a percentage basis on the establishment charges under the Irrigation heads " XVII ", " 18 " and " 68 " by credit to the head " 55-Superannuation allowances and pensions " after the close of the year. The rate of adjustment was fixed at 14 per cent. until the year 1930-31, when, this rate being considered excessive, the Government of India directed that in future it should be decided with reference to the rate of interest paid on loans taken from that Government in any particular year. The rate of adjustment is fixed accordingly every year and in doing so the fact that certain establishment in this Department is temporary is taken into account.

The pensionary charges debitable to the Irrigation Department are calculated every year at the rate of adjustment fixed, as mentioned above, on the ordinary establishment charges debitable to the Irrigation heads concerned on a *pro-rata* basis; charges on account of special establishments, which with the exception of one measurer in the Central Circle are all of a temporary nature, are excluded. The pensionary charges thus vary each year consequent on the variations which occur in the share of ordinary establishment charges debitable to the Irrigation heads and the rate of adjustment.

PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM THE PETROL TAX FUND.

	Rs.
Opening balance on 1st April 1936	41,61,563
Receipts in 1936–37	19,36,314
	60,97,877
Expenditure in 1936–37	19,68,499
Balance on 31st March 1937	41,29,378
Estimated receipts in 1937–38	27,000
	41,56,378
Estimated expenditure in 1937–38	35,27,000
Estimated balance on 1st April 1938	6,29,378
Estimated receipts in 1938–39	27,71,000
	34,00,378
Estimated expenditure in 1938–39	34,00,000
Estimated balance on 31st March 1939 ..	378

DETAILS OF THE BUDGET ESTIMATE FOR TOOLS AND PLANT UNDER 50-CIVIL WORKS FOR THE YEAR 1938-39.

Name of Officer.	Amount.
	Rs.
Superintending Engineer, Northern Circle	48,000
Superintending Engineer, Central Circle	73,000
Superintending Engineer, Deccan Irrigation Circle ..	22,000
Superintending Engineer, Southern Circle	48,000
Electrical Engineer to Government	9,000
Total ..	2,00,000

Distribution of the above total :—

Central Heads.	50-Civil Works	13,000
	33-Payments to Crown Representative	300
	58-Defence Services-I—8-Military Engineer Services	100
	Posts and Telegraph Works ..	2,600
		16,000
Provincial Road Fund		11,000
		27,000
39-Public Health—Public Works Department ..		1,000
50-Civil Works—Provincial		1,24,000
52-Bombay Development Scheme		4,000
Irrigation Heads—		
XVII-Irrigation, Navigation etc. ..		10,000
18-Irrigation—Public Works Department ..		4,000
18-Irrigation—Civil (Revenue Department) ..		23,500
68-Construction of Irrigation etc. works ..		6,000
70-Capital Outlay on improvements to Public Health (General Department)		500
Total ..		2,00,000

XLI and 52, Bombay Development Scheme.

189. These revenue heads record receipts and expenditure for all Bombay Development Schemes except the Back Bay Reclamation and the Salsette and Ambernath Water Supply Schemes. The transactions relating to the Back Bay Reclamation Schemes are shown under "80-Bombay Development Scheme" and the receipts and expenditure in respect of the Salsette and Ambernath Water Supply Schemes are recorded under the heads "XXVIII" and "39 Public Health", respectively.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
(1) Rents from properties	6,46	6,31	6,55	6,43
(2) Sales of electricity	13	12	12	12
(3) Miscellaneous	29	26	27	26
(4) *Deduct*—Refunds	—4	..	..	..
Total ..	6,84	6,69	6,94	6,81

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
I.—Original Works—				
(*a*) Land acquisition and Law charges ..	15	5	14	5
(*b*) Other works—				
(1) Industrial Housing Scheme ..		3	2	1,29
(2) S. S. 3—Trombay (North West) ..		3	8	5
(3) S. S. 6—Danda ..		1	..	..
(4) S. S. 7—Khar Model Suburb ..		11	6	8
(5) S. S. 15—Ambernath Development.		..	..	..
(6) S. S. 16—Shahar		3	1	3
(7) S. S. 18—Kirol North ..		2	2	2
(8) S. S. 23—Ambernath Electric Supply		..	..	..
(9) G. 1—Quarters and offices in Bombay		..	4	1
	15	28	37	1,53

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
II.—Repairs and maintenance—				
(a) Rents and taxes for chawls, etc. ..	1,26	1,41	1,28	1,39
(b) Repairs and maintenance	1,15	1,16	1,16	1,47*
Total ..	2,41	2,57	2,44	2,86
III.—Establishment—				
(a) Revenue establishment of chawls ..	77	81	82	86
(b) Public Works establishment charges .. *Charged* ..	*8*	*6*	*6*	*14*
Voted ..	24	24	24	56
Total ..	1,09	1,11	1,12	1,56
IV.—Tools and Plant—				
Public Works Tools and Plant charges ..	2	2	2	4
Total ..	3,67	3,98	3,95	5,99
Charged ..	*8*	*6*	*6*	*14*
Voted ..	3,59	3,92	3,89	5,85

*The approximate distribution of this will be as under :—

Executive Division.	Buildings.	Communications.	Total.
Presidency	1,27	....	1,27
Electrical	11	....	11
Thana	3	6	9
Total ..	1,41	6	1,47

Revenue.

190. The estimates under (1) are based on the anticipated number of occupied rooms in the Development Chawls.

The increase in the revised estimate for 1937-38 and in the budget estimate for 1938-39 compared with the budget estimate of the current year is due to increase in occupancies therein.

Expenditure.

191. *Original Works.*—The increase of 1,16 in 1938-39, compared with the revised estimates for 1937-38, is mainly due to expenditure on water supply in the Development Chawls at Worli.

192. *Repairs and Maintenance.*—(a) The municipal taxes on Development Chawls for a particular year vary directly with the amount of rent for the previous year. The decrease in the revised estimate of 1937-38, compared with the budget, and the increase in 1938-39 compared with the revised estimate for 1937-38, are due to those variations. (b) The increase of 31 in the budget estimate for

1938-39, compared with the revised estimates for 1937-38, under repairs and maintenance is mainly due to provision for special repairs to the chawls.

193. *Establishment.*—(*a*) The increase of 4 in the budget estimates for 1938-39, compared with the revised estimate for 1937-38 is mainly due to the provision for the revision of pay of the inferior Government servants in the Bombay City.

(*b*) The variations in the figures are due to *pro rata* distribution of the Public Works Department charges.

194. *Tools and Plant.*—The estimates under this head are based on the *pro rata* distribution of the Public Works Department charges.

XLIII, Transfers from Famine Relief Fund and 54, Famine.

Revenue.

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Transfers from Famine Relief Fund ..	2,05	3,48	6,50	3,34
Total ..	2,05	3,48	6,50	3,34

Expenditure.

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Expenditure met from Famine Relief Fund ..	2,05	3,48	6,50	3,34
Total, 54-A-Famine Relief	2,05	3,48	6,50	3,34
Total, 54-B-Transfers to Famine Relief Fund..	..	3,10	3,79	2,48
Grand Total ..	2,05	6,58	10,29	5,82
Charged ..	..	..	*3,79*	*2,48*
Voted	2,05	6,58	6,50	3,34

Revenue.

195. The amount to be drawn from the Famine Relief Fund for expenditure under the revenue heads is shown under the receipt head " XLIII-Transfers from Famine Relief Fund ". The revised estimate for 1937-38 has been placed at 6,50 as it is expected that that amount will be drawn from the Famine Relief Fund in the year on expenditure debitable to the head " 54-A-Famine Relief " againt 3,48 anticipated in the budget estimate of 1937-38.

It is proposed to draw 3,34 in 1938-39 from the Famine Relief Fund for expenditure under the head " 54-A-Famine Relief ".

Expenditure.

196. In 1936-37 acute scarcity conditions were prevalent in the eastern portion of the Panch Mahals sub-division comprising the Dohad and Godhra talukas and Jhalod mahal, parts of the Indapur taluka and Sirur petha of the Poona district, the non-irrigated tracts of the Ahmednagar district and parts of the Sholapur and Bijapur districts. To relieve the agriculturists in the affected area relief measures were undertaken and an expenditure of 2,05 was incurred on this account. On the expectation that scarcity conditions would cease by September 1937 a provision of 3,48 was made for 1937-38, but owing to the scantiness of the rains this year also in certain of the areas the measures had to be continued in the Panch Mahals up to 1st December 1937, and in the Ahmednagar, Poona and Sholapur districts up to 1st January 1938. The situation is now serious in the Bijapur district and relief measures will have to be continued there till next September at least. This accounts for the estimated increase in expenditure from 3,48 to 6,50 in 1937-38. 3,34 has been provided for Bijapur district only in 1938-39.

197. Under paragraph 7 (1) of the Bombay Famine Relief Fund Act the accounts of the fund shall be made up at the end of each financial year, the securities belonging to the fund being valued at their market value on the last day of such year. Paragraph 7 (2) of the Act provides that if the accounts so made up show that the balance in the fund at the end of such year falls short of rupees sixty-three lakhs, the deficiency shall be made up from the revenues of the Province. In the budget estimate of **1937-38** it was anticipated that the deficiency to be made good from the revenues of the province at the beginning of **1937-38** would amount to **3,10**. The market value of the securities however fell below expectation and a sum of **3,79** was required from the general revenues to make up the deficiency in the fund. It is anticipated that the deficiency to be made good at the beginning of **1938-39** will amount to **2,48** and this amount has been provided under the head "54-B-Transfers to Famine Relief Fund" for being credited to the fund.

XLIV and 55, Superannuation.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Contribution for pensions and gratuties ..	8,94	7,94	7,86	7,87
Receipts in England	1	..	..	..
Deduct—Refunds	..	—9	—1	—1
Total ..	8,95	7,85	7,85	7,86

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised. estimate, 1937-38.	Budget estimate 1938-39.
Superannuation and retired allowances ..	77,76	80,75	79,65	81,56
Compassionate allowances	59	59	59	60
Gratutities	72	78	83	43
Pensions for distinguished and meritorious services or for political considerations ..	..	13	13	13
Covenanted Civil Service Pensions ..	99	1,04	90	90
Pensions under the I. C. S. Family Pension Regulations	..	18	..	..
Donations to service funds	15	15	15	15
Donations to Provident funds	29	28	28	28
Equated payments of commuted value of pensions charged to capital	9,10	10,10	9,95	11,20
Charges in England	24,91	26,52	26,29	27,64
Loss or gain on exchange	—13	..	—14	..
Deduct—Actual amount of pensions recovered from other Governments	—6,26	—6,00	—6,00	—6,30
Deduct—Pensionary charges transferred to commercial departments	—60	—35	—35	—39
	1,07,52	1,14,17	1,12,28	1,16,20
Charged ..	*24,80*	*27,02*	*27,45*	*28,64*
Voted ..	82,72	87,15	84,83	87,56

Expenditure.

198. Under the Government of India Act, 1935, pensions payable to Judges of the High Court and to persons appointed by the Secretary of State or to persons appointed before 1924 to services or posts declared as superior, and Government contribution to pension or provident funds in respect of such persons are charged on the revenues of the Federation, in the first instance, a corresponding contribution being payable by the provincial Government to

the Central Government in that respect. With effect from 1937-38 the amounts of contribution payable by this Government to the Central Government are shown separately in detail.

199. *Superannuation and retired allowances.*—The revised estimate for 1937-38 has been based on the progress of actuals in that year. The estimate for 1938-39 provides for the growth of expenditure indicated by the trend of the figures of past years.

200. *Gratuities.*—The decrease in 1938-39, compared with the year 1937-38, is due to the fact that no write back is necessary in respect of expenditure on gratuities paid in the year 1932-33 to retrenched personnel, as that amount has been fully debited to revenue.

201. *Covenanted Civil Service Pensions.*—The decrease in the revised estimate, compared with the current year's budget estimate, is due to the death of a pensioner.

202. *Pensions under the I. C. S. Family Pension Regulations.*—The expenditure under this head represents Government contribution for a portion of pensions to widows and children of certain subscribers to the I. C. S. Family Pension Scheme, debitable to this Province. As the apportionment of this charge between several provinces will be made by the High Commissioner for India, the provision has been transferred with effect from the revised estimate for 1937-38 to the minor head "Charges in England".

203. *Equated payments of commuted value of pensions charged to capital.*—Since 1926-27 the capital expenditure debited to the head "83, Payments of commuted value of pensions" together with the interest accruing thereon, is being repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this head. The increase in 1938-39 over the revised estimate for 1937-38 is due to the fact that the revised estimate includes equated payments for eleven years whereas the budget estimate includes those for twelve years.

204. *Charges in England.*—The expenditure under this head includes pre-separation pension charges in respect both of Bombay and Sind. The portion recoverable from Sind on this account is included under the minor head "*Deduct*—Actual amount of pensions recovered from other Governments".

205. *Deduct—Actual amount of pensions recovered from other Governments.*—The pension charges pertaining to the period prior to 1st April 1936 are to be shared by Bombay and Sind in the manner specified in the Government of India (Constitution of Sind) Order, 1936. Broadly speaking, Sind has to pay to Bombay the amount by which the total payments from Bombay treasuries in respect of pre-separation pensions exceed 85 per cent. of the total liability of both provinces for that period. Recoveries from Sind in this respect have been made with effect from 1st April 1936.

206. *Deduct--Pensionary charges transferred to Commercial Depeartments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. The increase in the year 1938-39, compared with the year 1937-38, is mainly due to the increase in ordinary establishment charges owing to the increase in works expenditure.

55—A, Commutation of Pensions financed from ordinary revenues.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Amount transferred from the head '83, Payments of Commuted Value of Pensions "	6	4	4	8
Charged ..	*1*	*1*	*1*	*2*
Voted ..	5	3	3	6

207. All expenditure on pensions and superannuation allowances is provided in the first place under the major head " 55, Superannuation allowances and pensions ". The pensionary liabilities of commercial departments met either from ordinary revenues or loans are, however, debited to their respective major heads and corresponding credits are taken in reduction of the expenditure under the major head " 55 ". These debits to the loan head (viz., " 68, Construction of Irrigation etc. works ") in relief of expenditure under the head " 55 ", involve a utilisation of loan money to finance expenditure debitable to revenue. The debits of pensionary charges under the loan head are therefore utilised in relief of expenditure under the capital head " 83, Payments of Commuted Value of Pensions " thereby reducing the loan funds required for that head. The accounts procedure for doing this is to debit the expenditure to the major head " 55-A".

208. The provisions under this head therefore correspond to the provisions for pensionary liabilities under the head " 68, Construction of Irrigation, etc. Works ". The increase in 1938-39 is due to increase in establishment charges consequent on the larger provision for works under " 68, Construction of Irrigation, etc. Works ".

XLV and 56, Stationery and Printing.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Stationery receipts	25	28	28	24
Sale of gazettes and other publications ..	99	86	99	95
Other Press receipts	2,38	2,08	2,36	2,35
Receipts in England	1	1	1	1
Total ..	3,63	3,23	3,64	3,55
Deduct—Refunds	—1	—1	—1	—1
Total ..	3,62	3,22	3,63	3,54

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
I—Stationery—				
Stationery Offices and Stores	1,06	1,09	1,09	1,11
Purchase of Stationery Stores ..	6,89	4,17	5,25	5,16
Stationery supplied from Central Stores ..	..	1	1	1
II—Printing—				
Government Presses	5,40	4,67	5,07	4,76
Printing at Private Presses	1	1	1	1
Cost of printing work done by other Governments	..	..	1	1
Charges in England	71	86	1,15	1,10
Loss or gain by exchange	..	..	—1	..
Deduct—Value of stationery supplied to and the cost of printing work done for commercial and other paying Departments	—1,67	—2	—4	—2
Lump cut under "Allowances, Honoraria, etc."	..	—1	..	..
Lump cut under "Contingencies" ..	..	—16	..	..
Total—Voted ..	12,40	10,62	12,54	12,14

Revenue.

209. The increase in the revised estimate for 1937-38, compared with the budget estimate, is on account of (*i*) more printing work received from Sind, (*ii*) additional work received from the Meteorological Department and (*iii*) printing of voters' lists and lists of polling stations of certain District and Taluka Local Boards.

Expenditure.

210. *Purchase of stationery stores.*—The increase in the revised estimate for 1937-38, compared with the budget estimate, is due chiefly to the following additional expenditure :—

	Approximately.
	Rs.
(1) purchase of additional typewriters	18,000
(2) increase in customs duty	7,000
(3) increased rates for straw boards and kraft papers ..	6,000
(4) kraft paper ordered in 1936-37 but received in 1937-38.	12,000
(5) additional paper and stationery for Assembly and Council elections	10,000
(6) additional paper, stationery, etc., required for new offices	12,000
(7) paper, etc., required for additional works done at the Government Presses including those for Sind Government	44,000
	1,09,000

The increase in the budget estimate for 1938-39, compared with the budget estimate for 1937-38, is due to (1) the anticipated purchase of a large quantity of paper and stationery inclusive of the requirements of the Sind Government for standard forms, etc., and (2) additional provision of 25 for the encouragement of Swadeshi goods.

211. *Government Presses.*—The increase in the current year's revised estimate, compared with the budget estimate, is mainly due to the following causes :—

(*a*) Printing of (*i*) Sind reports and other work, (*ii*) supplements of Bombay Code, (*iii*) additional issues of budget estimates, etc., (*iv*) electoral rolls for Legislative Assembly, etc., and (*b*) entertainment of an additional computor and 3 apprentices in the Government Central Press.

212. *Charges in England.*—The increase in the revised estimate, compared with the budget estimate of 1937-38, is mainly due to the purchase of a larger quantity of paper and stationery and drawing articles from England. The increase in the next year's estimate as compared with the current year's estimate is on account of the new plants and machinery required for the Presses.

213. *Cost of Service rendered by the Printing and Stationery Department to the Bombay Legislative Assembly and the Council.*—Out of the net provision made for the purchase of stationery stores in the year 1937-38 a sum of Rs. 50,000 was earmarked for the work to be done for the two Legislative Bodies. The cost of the printing work, etc., done for the Bombay Legislative Council during the year 1936-37 was Rs. 1,17,373.

XLVI and 57, Miscellaneous.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Unclaimed deposits	1,52	1,76	1,56	1,53
Sale of old stores and materials	2	11	11	2
Sales of Land and Houses, etc.	..	..	2	..
Fees for Government audit	36	39	39	38
Contributions	30	32	30	32
Other fees, fines and forfeitures	19	7	12	12
Transfer from the deposit account of grants for economic development and improvement of rural areas	..	..	..	1,91
Recoveries of overpayments	23	29	23	29
Collection of payments for services rendered ..	1,05	97	99	99
Miscellaneous	24	28	27	32
Total ..	3,91	4,19	3,99	5,88
Deduct—Refunds ..	—75	—65	—57	—56
Total ..	3,16	3,54	3,42	5,32

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Expenditure on account of State prisoners and Detenus	..	2	1	..
Donations for charitable purposes ..	1,05	1,16	1,16	1,12
Special Commissions of Enquiry ..	15	..	1	..
Petty Establishments	2	..	..	40
Irrecoverable Temporary Loans and Advances written off	3	38	47	20
Rents, rates and taxes	2,42	1,77	1,77	1,77
Contributions	2,37	3,19	3,46	1,68
Miscellaneous Compensations	1	1	1	1
Miscellaneous Durbar charges	3	5	3	2
Charges in connection with the Village Panchayats Act (Bombay)	21	26	20	4,24
Miscellaneous and unforeseen charges ..	7	6	5	6
Charges in England	3	1	1	1
Charges on account of illumination of provincial buildings at the time of Their Majesties' Coronation	..	..	77	..
Lump cut under "Contingencies" ..	..	— 1	..	..
Total ..	6,39	6,90	7,95	9,51
Charged ..	*3*	..	..	..
Voted ..	6,36	6,90	7,95	9,51

Revenue.

214. *Unclaimed deposits.*—The decrease in the revised estimate compared with the budget estimate of the current year is based on the progress of actuals.

215. *Sale of old stores and materials.*—The decrease of 9 in the budget estimate of the next year compared with the budget and revised estimate of the current year is due to the fact that the current year's figure includes 9 on account of the sale of His Excellency the Governor's cars.

216. *Other fees, fines and forfeitures.*—The increase in the revised estimate compared with the budget estimate of the current year is based on the progress of actuals. The next year's estimate follows the revised estimate.

217. *Transfers from the deposit account of grants for Economic Development and Improvement of rural areas.*—With effect from next year expenditure from grants made by the Government of India for rural development is to be provided under "25—General Administration" under the revenue section and a corresponding credit is to be taken to "XLVI-Miscellaneous" by transferring an equal amount from the deposit section. The amount of 1,91 in next year's budget estimate represents receipt on this account.

Expenditure.

218. *Petty Establishments.*—With effect from next year, it has been decided to provide charges on account of local board elections under this head. The provision of 40 is therefore made under this head.

219. *Irrecoverable temporary loans and advances written off.*—This is a fluctuating item. The increase in the revised estimate compared with the budget estimate of the current year is in accordance with the progress of actuals. Next year's budget estimate is based on past actuals.

220. *Contributions.*—The increase in the revised estimate compared with the budget estimate of the current year is on account of additional expenditure of 28 on local board elections in the Northern Division and the Central Division. The decrease in the next year's budget estimate compared with the revised estimate is due to the discontinuance of the grant of 75 to district local boards for their clerical establishments and to the fact that provision for expenditure in connection with local board elections is now shown under the minor head "Petty Establishments".

221. *Charges in connection with the Village Panchayats Act.*—The increase in the next year's budget estimate compared with the revised estimate of the current year is due to the additional provision of Rs. 4 lakhs for encouraging the growth of village panchayats in the province.

LI and 63, Extraordinary Receipts and Charges.

Revenue.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Sale of Land	50	30	..	21
Sale of other Government assets	..	21	..	21
Other items	12,24	50	54	..
Total ..	12,74	1,01	54	42

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Charges in India	9	8	23	4
Charges in England	8	..	..	..
Total ..	17	8	23	4
Charged ..	6	..	..	..
Voted ..	11	8	23	4

Revenue.

222. *Sale of land.*—Receipts of Rs. 10,000 or more from the sale of land are credited to this head. A part of the credit expected in the year 1937-38 will not be realised this year. It is therefore included in next year's estimate. A part will be credited to " VII, Land Revenue ".

223. *Sale of other Government assets.*—The sale proceeds of securities with Government which are meant to be utilised for extensions and improvements to a hospital, are anticipated in 1938-39 instead of the year 1937-38.

224. *Other items.*—The large receipts in 1936-37 represent surplus revenue in the Dangs credited to this Government. The budget and the revised estimates for 1937-38 represent mainly a donation from the N. M. Wadia Charities for extensions and improvements to a hospital.

Expenditure.

225. This head records extraordinary payments of a non-recurring character, which it is desirable to distinguish from the ordinary expenditure of the province.

226. *Charges in India.*—The revised estimate of 1937-38 and the budget estimate of 1938-39 include 8 and 4 respectively on account of expenditure on leave salary to retrenched personnel. The revised estimate of 1937-38 also includes an anticipated expenditure of 15 on repurchase of certain lands forfeited in the civil disobedience movement.

68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure.

227. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head " 68 ". The capital expenditure on these works may be defrayed from the general revenues of the year, or from the Famine Relief Fund, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head " 68 " is intended to include only such expenditure as is incurred from sources outside the revenues of the year, and for this reason the provisions made from ordinary revenues of the year, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and are shown under a separate head, viz. " 19 ".

228. The figures for the three years ending 1938-39 are shown below :—

	Charged.	Voted.	Total.
1936-37	*12*	2,47	2,59
1937-38 (Budget)	*12*	2,43	2,55
1937-38 (Revised)	*12*	2,43	2,55
1938-39 (Budget)	*22*	3,22	3,44

The budget estimate of 3,44 for 1938-39 shows an increase of 89 and 85 when compared with the figures for 1937-38 and 1936-37 respectively. The increase is mainly due to the provision made for land compensation for the lands submerged by the Dhupdal Storage Reservoir.

229. The details of the provision made for 1938-39 are given below :—

—	Voted.	*Charged.*	Total.
Works	4,17	..	4,17
Establishment—			
Ordinary	80	*20*	1,00
Special	..	..	..
Pensionary charges	6	*2*	8
Tools and Plant (Ordinary)	6	..	6
Deduct—Receipts on capital account	—1,87	..	—1,87
Total ..	3,22	*22*	3,44

230. As explained in the last paragraph under the head "XVII ", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under the head " 50—Civil Works ". Out of the total votable amount of 3,22, the provisions of 80 and 6 for ordinary establishment and tools and plant charges respectively, have therefore, been included in the demand under the head " 50—Civil Works " (Demand No. 23) and the residue, viz. 2,36 has been included in Demand No. 31.

70, Capital Outlay on Improvement of Public Health.

Expenditure.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
1. Annual instalment for purchase of Kirkee Water Works from Military Authorities	25	25	25	25
2. Diversion of Sadar Bazar Nala	..	16	10	39
3. Sadar Bazar Nala Sewer	..	..	..	14
4. Providing water supply on Ardeshir Irani Road, Poona	12	..	..	..
5. Providing and fixing additional fire hydrants on the existing mains in the Poona Cantonment Water Supply ..	9	13	10	..
6. Installation of one spare pumping unit for the middle service reservoir in the Poona Cantonment Water Works ..	..	68	..	85
7. Providing a dust proof roof of reinforced cement concrete over the upper service reservoir in the Poona Cantonment Water Works	..	5	4	..
8. Laying 3″ diameter C. I. pipe for supplying water to bungalows on the Boat Club and Sir Bhandarkar Roads in the Poona Cantonment Water Supply	..	11	12	..
9. Laying 3″ diameter C. I. pipe main for supplying water to bungalows in the Bhamburda Town Planning Area No. 1 in the Poona Cantonment Water Supply.	..	6	5	..
10. Laying 3″ diameter C. I. pipe main for supplying water to the bungalows in Wakdewadi in the Poona Cantonment Water Supply	..	8	9	..
11. Providing a new economiser and new chimney for Poona Water Works ..	1	..	..	..
12. Provision on account of new oil and electric pumping units at the Bahiroba Pumping Station	1,28	..	..	..
Total ..	1,75	1,52	75	1,63
Charged ..	*10*	*6*	*3*	*5*
Voted ..	1,65	1,46	72	1,58

Expenditure.

231. *Item* 1.—According to the terms of the agreement for the purchase of the Kirkee Water Works made with the Government of India in 1929, payments are to be made in 20 equal instalments of 25 each. The amount of 25 in the next year's budget is on account of the eighth instalment.

232. *Items* 2 *and* 3.—These works form part of the Sholapur Development Scheme for developing a large tract of open Government land lying within the municipal limits between the City and railway lines. Provision for " Diversion

of Sadar Bazar Nala" only was made during the current year. The decrease of 6 in the revised estimate compared with the budget estimate of the current year is due to the fact that only expenditure on the cost of the land required for the work was incurred. Next year's provision of 39 is for the construction of the work.

No provision was made during the current year for "Sadar Bazar Nala Sewer". Next year's estimate of 14 is for the construction of the work through the agency of the Sholapur Municipality and is inclusive of percentage charges at 15 per cent. for supervision by that body.

233. *Item* 6.—The provision of 68 for this item could not be utilised during the current year in view of the fact that the machinery for the work was not expected to arrive in India before the close of the year and the necessary amount therefore has been provided in the next year. Next year's provision shows an increase of 17 mainly on account of the rise in the market price of the plant.

80, Bombay Development Scheme.

234. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59—Bombay Development Scheme", the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII—Bombay Development Scheme". From the year 1927–28, revenue heads "42" and "XXXI—Bombay Development Scheme" were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928–29 two more schemes, viz., the schemes of water and electric supply at Ambernath, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930, and all charges pertaining to the schemes of the Department excepting only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930–31.

235. As capital expenditure is still being incurred on the Back Bay Scheme, it may be useful to recapitulate here the main features of the Scheme.

The original plans for the reclamation of Back Bay provided for a sea-wall from Chowpatty extending as far as Colaba Point and enclosing 1,100 acres of reclaimed land, this area being divided into eight blocks. Block No. I starts from opposite Marine Lines Station and extends up to Churchgate Station. Block No. II extends from Churchgate Station to near the Back Bay Swimming Baths. The area from this point, past the old Cuffe Parade reclamation and beyond the Afghan Memorial Church at Colaba, is divided into five blocks Nos. III to VII; while Block No. VIII enclosing 245 acres abuts on the Military lands at Colaba point. A small portion of old reclaimed land near Marine Lines Station has also been included in the Scheme.

In accordance with the decision of the Legislative Council in 1927, work in connection with the Back Bay Reclamation Scheme has been restricted to the reclamation and development of Blocks Nos. I, II and VII and the reclamation of Block No. VIII without development with a connecting road along the existing foreshore between Blocks Nos. II and VII.

Blocks Nos. I and II comprising over 150 acres have been fully reclaimed and the plots in this area are now available for building purposes. Block No. VII comprises about 135 acres out of which about 47 acres at the east end have been fully reclaimed, leaving about 88 acres partially reclaimed. The partially reclaimed area is being completed by the slow but cheap process of filling with suitable building debris. Block No. VIII comprising 245 acres has been reclaimed and sold to the Government of India for Rs. 2,06,53,000.

The project estimate for the curtailed scheme sanctioned in March 1932 amounts to Rs. 7,23,06,000. Against this project estimate, the total expenditure (excluding interest) incurred to the end of March 1937 is Rs. 6,06,77,000, leaving a balance of expenditure of Rs. 1,16,29,000 still to be incurred if the curtailed scheme is to be completed. Government have no intention at present of embarking on any works on block VII beyond filling it up with such building debris as may be available free of cost. It has been found necessary, however, to incur expenditure on the development of blocks I and II, viz. the provision of roads, drains and lights, as otherwise the reclaimed land would have been unsaleable. These works are estimated to cost about Rs. 40¾ lakhs and have been started from 1934-35. An expenditure of about Rs. 17 lakhs has been incurred till the end of 1936-37. An amount of about Rs. 6½ lakhs has been provided in the current year's budget and a sum of Rs. 6·65 lakhs is provided in the next year's budget leaving an amount of Rs. 10¾ lakhs to be incurred in 1939-40 and further years. The total area of building plots in the two Blocks is approximately 4,97,000 square yards of which an area of 1,96,000 square yards has been leased to date. The forecast framed by the Collector of Bombay, which can be taken as only approximate, of receipts from rents from the lease of lands in these blocks is Rs. 0·56 lakh in 1937-38, Rs. 0·75 lakh in 1938-39, Rs. 3·5 lakhs in 1939-40 and Rs. 4·0 lakhs in 1940-41.

236. The following statement shows the expenditure and receipts entered under this head :—

—		1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
A—Works and repairs	Voted	17,29*	9,46	6,47	6,65
B—Establishment and contingencies.	*Charged*	*4*	*4*	*4*	*4*
	Voted	24	21	22	22
Suspense		—4,89	—1	—36	..
Deduct—Anticipated receipts from sales of surplus plant		..	—1	—7	—8
Deduct—Receipts of a capital nature		—2,66	—2,04	—3,01	—2,06
	Total	10,02	7,65	3,29	4,77

* Includes 5,87 paid to the B. B. & C. I. Railway in respect of their land situated between Churchgate Station and the Japanese Gymkhana.

With a view to taking advantage of the demand for building plots in Bombay, the works of construction of roads, drains, and of a marine drive have been accelerated since 1936-37. The decrease in the revised estimate for 1937-38, compared with the budget for the same year, is due to the non-execution of certain works owing to change in design. The increase of expenditure in 1938-39, compared with that of 1937-38 (revised), is mainly due to the provision of new works.

The increase in the revised estimate for 1937-38, compared with the budget estimates for 1937-38 and 1938-39 under receipts of a capital nature is mainly due to larger receipts in the current year from unexpected sales of land in the suburban schemes and payment in advance of the premium on plot No. 8 in the Dadar Distillery site lands.

The establishment items provided under this head consist of the following :—

(*i*) Cost of establishment employed specially in connection with the Back Bay Reclamation Scheme and the contingencies arising therefrom.

(*ii*) Secretariat charges calculated at 1 per cent. on the estimated cost of works and repairs. For this item, a corresponding credit is afforded under the head "50—Civil Works."

(*iii*) 5, 10 and 30 per cent. respectively of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer and the full pay and allowances of one Overseer are debited to this head. These percentages have been based on the proportion of the time spent by those officers on work connected with the Back Bay Reclamation Scheme. For this item also corresponding credit is afforded under the head "50—Civil Works."

(*iv*) Advertisement and demarkation survey charges.

237. The following are the details of the receipts of a capital nature taken in reduction of expenditure :—

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
(1) Sale of land—				
B. 1—Back Bay Reclamation Scheme ..	Details not available.	90	1,07	98
B. 9—Dadar Distillery Site ..		7	26	....
S. S. 1—Kurla-Kirol		....	....	....
S. S. 2—Trombay North East ..		2	3	3
S. S. 3—Trombay North West ..		20	38	20
S. S. 6—Danda		5	14	5
S. S. 7—Khar Model Suburb		60	64	50
S. S. 16—(Andheri Sector of Shahar, Kole-kalyan)		11	16	10
S. S. 15—Ambernath Development ..		2	9	9
S. S. 17—Central Salsette Tramway ..		10	14	4
S. S. 18—Kirol North		4	19	3
S. S. II and III—Kurla Diversion Road ..		1	....	....
(2) Rents from properties—Back Bay Scheme.		10	11	10
(3) Miscellaneous—Receipts		4	6	2
Total ..	2,67	2,26	3,27	2,14
Deduct—Brokerage	—1	—22	—26	—8
Net Total ..	2,66	2,04	3,01	2,06

The demand to be voted under the head is 4,73 excluding 4 for expenditure charged on revenue under "Establishment and Contingencies".

81, Civil Works.

		1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Expenditure ..	.. Voted ..	3	4	4	....

238. No amount is required next year for the work on the bridge over the Tapti river at Gidhad on the Bombay-Agra Road, Khandesh Division, which is the only work in progress during the current year as it is likely to be completed this year.

83, Payments of commuted value of pensions.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Payments of commuted value of pensions ..	9,90	11,85	14,33	11,95
Deduct—				
Amount financed from ordinary revenues ..	—6	—4	—4	—8
Capital portion of equated payments out of revenue	—5,58	—6,44	—6,34	—7,38
Total ..	4,26	5,37	7,95	4,49
Charged ..	*26*	*37*	*1,70*	*38*
Voted ..	4,00	5,00	6,25	4,11

239. All payments on account of commutation of pensions are accounted for under the capital major head " 83, Payments of commuted value of pensions " in the first instance, and such portion of the expenditure recorded under that head as it may be decided to finance from revenue is transferred at the end of the year to the major head " 55-A, Commutation of pensions financed from ordinary revenues ". The net amount debited to " 83 ", after deducting therefrom the expenditure financed from ordinary revenues, is repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head " 55, Superannuation allowances and pensions " and credits are transferred to (*a*) the capital head " 83 " of the capital portion of the payments and to (*b*) " 22, Interest on debt and other obligations " of the interest portion.

240. *Payments of commuted value of pensions.*—The increase in the revised estimate for 1937-38 is due to the fact that a larger number of applications for commutation of pensions have been received than anticipated. The budget estimate of 1938-39 follows the current year's budget.

241. *Deduct—Amount financed from ordinary revenues.*—See remarks under the head " 55-A, Commutation of pensions financed from ordinary revenues ".

242. *Deduct—Capital portion of equated payments out of revenue.*—The increase in 1938-39, over the year 1937-38, is due to the fact that the figures for 1937-38 include capital portion of equated payments for eleven years whereas the budget estimate for 1938-39 includes that for twelve years.

85, Payments to retrenched personnel.

—	1936–37.	Budget estimate, 1937–38.	Revised estimate, 1937–38.	Budget estimate, 1938–39.
Civil (Non-Commercial)—Gratuity ..	....	....	....	....
Irrigation—Gratuity	7	....	....	....
Deduct—Repayments out of revenue—				
(*a*) Expenditure transferred to "XVII-Irrigation, etc. Works for which capital accounts are kept—Working Expenses" ..	—2	....	....	....
(*b*) Amount written back to "55, Superannuation allowances and pensions".. ..	—52	—54	—54	—20
Total—Voted ..	—47	—54	—54	—20

243. Payments on account of gratuities to retrenched personnel are, in the first instance, debited to the capital head "85". These payments (after transferring a portion of expenditure debitable to the Irrigation Department to the head "XVII-Irrigation etc."), are written back to revenue within a period of five years beginning from the year 1933–34, i.e., one-fifth of the expenditure in each year is being debited to the revenue head "55, Superannuation allowances, etc." until the expenditure in respect of that year under "85" is wholly wiped out. The debits to "55" on account of write-backs are counterbalanced by corresponding credits to "85".

244. The decrease in the year 1938–39, compared with 1937–38, is due to the fact that the budget estimate for 1938–39 does not include the write-back in respect of expenditure on gratuities to the retrenched personnel incurred in the year 1932–33, as that expenditure has been fully wiped out.

Debt, Deposits, Advances and Remittances.

245. As a consequence of provincial autonomy, the banking and accounting arrangements of Provincial Governments have been revised with effect from the 1st April 1937, and Provincial Governments are now responsible for providing not only for their revenue and capital expenditure but also for a large body of transactions of a local nature associated with debt, deposits, advances and remittance heads. A number of new heads of accounts have therefore been opened in the current year to record those transactions. The following explanation is offered of the figures entered under the existing and the new heads under this section :—

Receipts.

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
N.—Public Debt—Debt raised in India—				
II—Floating Debt—				
Treasury Bills	....	24,00	....	1,50,00

246. It is anticipated that it will not be necessary to issue any treasury bills in the current year. The current year's budget estimate of 24,00 has therefore been omitted in the revised estimates. To meet temporary deficiencies in the debt, capital, deposits, advances, remittances and revenue sections month by month it is expected that it will be necessary to issue 3 monthly treasury bills during next year. This accounts for the estimate of 1,50,00 under this head. A corresponding sum has also been provided in the next year's budget estimate on the disbursement side for the discharge of the treasury bills.

* * * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
O.—Unfunded Debt—				
Special loans	(a) 9,12	....	....	....
State Provident Funds	(a) 3,27,43	54,50	56,00	56,00

(a) Represents adjustments in connection with the scheme for decentralisation of balances.

247. The estimates represent the contributions of subscribers to Provident Funds, repayments with interest of advances given to them from the funds and interest on the balances in the funds paid by Government for which provision is made under " 22, Interest on debt and other obligations ".

* * * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Famine Relief Fund	1,12	5,38	6,32	4,56

248. According to the Bombay Famine Relief Fund Act, 1936, which came into force on 1st February 1937, the balance to the credit of this Government in the old fund was withdrawn and, after setting apart a sufficient amount for the grant of loans to cultivators and for the relief of famine in the year 1936–37, the remaining amount was invested in securities of the Government of India as provided in section 4 of the Act. The Famine Relief Fund now consists of—

(*i*) the securities of the Government of India in which the Fund is invested;

(*ii*) the interest which may from time to time accrue on the investments; and

(*iii*) such other sums as the local Government may from time to time contribute to the Fund under sub-section (2) of section 7 of the Act or otherwise.

The Fund can be expended only upon—

(1) the relief of serious famine in the province, and

(2) the relief of distress caused by serious drought, flood or other natural calamities in the Province: provided that when the Fund exceeds the minimum of Rs. 63 lakhs, the local Government may utilise the excess to meet expenditure on protective irrigation works and other works for the prevention of famine in the province, or for the grant of loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, or for relief purposes, or in the repayment of advances made by the Government of India or to meet irrecoverable balances of loans granted under the said Acts or for relief purposes.

249. The details of the estimated receipts shown above are—

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
A—Famine Relief Fund—				
(*a*) Transfers from the Revenue Account ..	....	3,10	3,79	2,48
(*b*) Interest receipts	96	2,20	2,13	2,00
(*c*) Recoveries of famine expenditure ..	16	8	40	8
Total ..	1,12	5,38	6,32	4,56

Item (*a*).—See paragraph 197 under "XLIII, Transfers from Famine Relief Fund" and "54, Famine". The estimated deficiency to be made good in the current year from the revenues of the province is shown as a receipt under this head.

Item (*b*).—Interest realised on the securities in which the Fund is invested [item (*ii*) in the preceding paragraph] is credited to this head. The revised estimate for 1937–38 includes 14 on account of interest which should have been credited in 1936–37, but was actually accounted for in 1937–38. The next year's estimates represent interest on actual investment made so far and the amount to be invested during 1938–39.

Item (*c*).—Recoveries of expenditure incurred in the past on direct relief of famine are credited to this head. The revised estimate for 1937–38 includes 32 on account of sale of grass shades at Palghar.

* * * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Appropriation for reduction or avoidance of debt	18,14	15,14	32,60	16,61

250. In the accounts the amount provided in the revenue section for repayment of the loans taken from the Central Government is to be passed on to that Government through the debt section by credit to this head and debit to the head "Loans from the Central Government." *See* paragraph 82 under "23, Appropriation for reduction or avoidance of debt."

* * * * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Provincial Road Fund—				
(1) Investment Account	....	4,73	12,74	8,25
(2) Other Accounts	8,98	5,33	7,21	8,15
Total ..	8,98	10,06	19,95	16,40

251. Under section 9 (4) of the Bombay Motor Vehicles Tax Act, 1935, if the net proceeds of the tax in any year exceeded the sum of Rs. 26,57,000 the excess amount, after satisfying the requirements, if any, of sub-section (3) of that section, shall be entered in a separate account and shall be expended in such manner as the local Government may determine solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to, or managed by, any local authority. This head has been opened to record the amounts so transferred and the expenditure incurred therefrom. The sums shown against item (2) show the surplus realised in 1936-37 and the estimated surpluses for the years 1937-38 and 1938-39. The surplus balance in the fund was temporarily invested in the current year in treasury bills and the estimate against item (1) in the revised estimate of 1937-38 is on account of the maturity value of these bills. The surplus balance is to be utilised in the manner shown on the disbursement side against the minor head "Other Accounts" of the head. The estimated surplus of 7,21 in the current year together with the balance of 1,02 from the surplus of 8,98 in 1936-37 and betterment of 2 in the current year due to investments will be invested this year but it will be made available for expenditure in 1938-39 (*vide* item 1 above). The further investment operations of the Fund during 1938-39 have not been taken into account in next year's budget.

The revised estimate of the current year against item (2) is low as compared with the budget estimates for 1938-39 against that item mainly due to the fact that the major portion of the overhead charges (1,14) in respect of the year 1936-37 which was not adjusted in that year, is to be adjusted in the current year in addition to the overhead charges of this year.

* * * * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Deposits of depreciation fund of Government Presses—				
Government Central Press	16	17	19	17
Yeravda Prison Press	5	5	5	5
Total ..	21	22	24	22

252. The figures for the current and next years represent the provision for depreciation, which is provided by debit to "56, Stationery and Printing".

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Deposits of depreciation reserves of Commercial concerns—				
A.—Reserves—				
(*i*) Depreciation reserve of Nasik Distillery	1,01	1,15	15	95
(*ii*) Mahura Flowers Insurance reserve ..	6	5	5	5
Investment Account	..	..	9,98	..
Bonus on securities	6	..	..	..
Total ..	1,13	1,20	10,18	1,00

253. The figures shown above represent the provisions for depreciation, debit for which is entered under "8-Provincial Excise". In the current year's revised estimates, allowance has been made for the investment operations of the depreciation Reserve Fund of Nasik Distillery in treasury bills. This factor is not taken into account in framing next year's budget.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Deposits of Local Funds	(*a*) 37,01	3,04,41	3,02,60	3,03,00

(*a*) Represents adjustments in connection with the scheme for decentralisation of balances.

254. The estimate of receipts shown above is on account of funds deposited by the district local boards, municipalities and other local bodies who bank with Government. The estimate on the disbursement side under this head records withdrawals from their deposits in treasuries by the local bodies.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Departmental and Judicial deposits—				
Civil Deposits	(b) 93,05	4,56,26	4,34,54	4,34,54

(b) Includes 92,52 on account of adjustments in connection with the scheme for decentralisation of balances.

255. The various items coming under this head on the receipt and disbursement sides are given at pages 49 and 357 of the civil budget estimates. They mainly relate to sums deposited with Government in the daily course of public business by or on behalf of members of the public. The current year's revised estimates and budget estimates for 1938-39 have been framed on the basis of past and current actuals.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Other Accounts—				
(1) Subventions from Central Road Fund ..	19,36	10,77	27	27,71
(2) (a) Deposit Account of grants from the Central Government for economic development and improvement of rural areas	..	..	7	1,39
(b) Deposit account of grants made for the scheme of co-operative training and education	..	..	..	30
(c) Scheme for the cottage and small scale woollen industries	13	14	14	14
(3) Deposit account of grants made by the Indian Central Cotton Committee ..	(a) 1	1,00	1,10	1,00
(4) Deposit account of grants made by the Imperial Council of Agricultural Research.	1,94	1,76	1,69	1,35
(5) Deposit account of grants from the Central Government for the development of handloom industries	39	39	39	38
(6) Deposit account of grants from Sugar Excise Duty	8	13	13	17
Total ..	21,91	14,19	3,79	32,44

(a) Represents adjustments in connection with the scheme for decentralisation of balances.

256. According to the accounting procedure prescribed for transactions of the Central Road Fund, the amounts distributed to Provincial Governments are credited to "Subventions from Central Road Fund". The actual expenditure on works executed is recorded under "50, Civil Works—Communications and Repairs". At the same time an equal amount is debited to the abovementioned deposit head and credited to the minor head "Transfers from Central Road Development Account" under the receipt head "XXXIX-Civil Works". According to the orders of the Government of India, all allocations to provinces from the Central Road Fund are retained by them until the balances with the local

Governments are exhausted. No receipt except for Superintending Engineer, Road Development and his staff " is therefore expected in the current year, as there is already a balance of 41,29 with this Government of which only 35,00 are estimated to be spent in 1937-38. In the next year the expenditure on petrol tax works and " Superintending Engineer, Road Development and his staff " has been estimated at 34,00 and the estimate of receipt has been taken at 27,71.

257. (*a*) In the year 1935-36, the Government of India sanctioned an allotment of Rs. 7 lakhs for expenditure on schemes for the economic development and improvement of rural areas in the Bombay Presidency including Sind of which the Bombay share was 5,62 and expenditure was incurred on various schemes approved by the Bombay Legislative Council. The unspent balance from that allotment on 31st March 1937 amounted to 3,00. The Government of India sanctioned a further allotment of Rs. 5 lakhs in 1936-37. With effect from 1938-39, the expenditure on the improvement of rural areas will be debited to the service heads concerned *i.e.* " 25, General Administration " and " 40, Agriculture " in the first instance. An equal amount will be debited to this debt head with a corresponding credit under " XLVI-Miscellaneous " and " XXIX-Agriculture " respectively.

(*b*) In addition to these grants the Government of India sanctioned in 1935-36 an allotment of 70 for co-operative training and education on the understanding that after it is utilised in full, the local Government should endeavour to carry on the work of training from their own revenues. The procedure for the accounting of expenditure from the grant is exactly similar to that followed in the case of subventions from the Central Road Fund. An expenditure of 2 was incurred out of this grant in 1935-36 and of the balance of 68,10 was allotted to the Government of Sind. In 1936-37 an expenditure of 18 was incurred and the balance available on 31st March 1937 was 40.

(*c*) The Government of India made a grant of 13 for a scheme for cottage and small scale woollen industries. But no expenditure was incurred on this scheme in 1936-37. The accounts procedure will be that given in paragraph 260.

The Government of India have informed local Governments that the amounts required for expenditure on the schemes mentioned in items 2 (*a*) and (*b*) above will be remitted after the balances with local Governments are exhausted. In regard to item 2 (*c*) the Government of India have agreed to make a grant-in-aid spread over five years with effect from 1936-37.

The following table compares the balances available at the beginning of the current year, and the receipts and payments anticipated in the current and next years :—

—	Balance at the beginning of 1937-38.	Receipts during 1937-38 (revised).	Payment during 1937-38 (revised).	Balance at the end of 1937-38.	Receipts during 1938-39	Payments during 1938-39.	Balance at the end of 1938-39.
(*a*) Deposit account of grant from the Central Government for economic development and improvement of rural areas ..	3,00	7	2,53	54	1,39	1,93	..
(*b*) Deposit account of grants for the scheme of co-operative training and education ..	40	..	23	17	30	47	..
(*c*) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries	13	14	15	12	14	14	12
Total ..	3,53	21	2,91	83	1,83	2,54	12

258. The grants given by the Indian Central Cotton Committee were, till the end of 1936-37, credited to a deposit head and the expenditure was taken as a direct charge to that head in the deposit section of the Central accounts. But with effect from 1937-38 the transactions relating to these grants appear both on the receipt and disbursement sides of the Provincial Accounts.

259. The accounting procedure for subsidies from the Imperial Council of Agricultural Research is similar to that followed in the case of subventions from the Central Road Fund. They are credited in the first instance to this deposit head. The actual expenditure on the various schemes of research is recorded under the service heads, viz., " 40-Agriculture " and " 41-Veterinary " and at the same time an amount equal to that expenditure is debited to the deposit head. A corresponding credit is given on the receipt side under " XXIX-Agriculture " and " XXX-Veterinary ".

260. The grant made by the Government of India for the development of the handloom industries is credited in the first instance to the deposit account on the receipt side and the amount actually spent under the service head " 43-Industries " is credited to the revenue head " XXXII-Industries " and the deposit account is cleared by a corresponding debit on its disbursement side.

261. Allotments of 13 and 17 are expected from the Government of India in the current and next years from their sugar excise fund to be utilised in furtherance of co-operative effort for the manufacture of sugar. The accounting procedure is similar to that followed in the case of subventions from the Central Road Fund. Accordingly, the receipts expected from the Government of India are, in the first instance, credited to the deposit account on the receipt side. An amount equal to the actual expenditure booked under the service head " 40-Agriculture " is credited to the revenue head " XXIX-Agriculture " and the deposit account is cleared by a corresponding debit on the disbursement side.

* * * *

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Advances repayable	(a) 8	16,49	18,00	17,00

(a) Represents adjustment in connection with the Scheme for the decentralisation of balances.

262. The estimates have been framed on the basis of past actuals. The detailed items under this head appear at pages 51 and 358 of the civil budget estimates.

* * * *

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Permanent advances	..	2	3	3

263. A permanent advance is an advance granted to Government servants who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The estimate on the disbursement side is on account of such advances. The estimate on the receipt side is on account of reimbursement by officers of permanent advances not required by them. These estimates have been framed on the basis of past actuals.

* * * *

——	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Accounts with the Government of Burma ..	..	..	30	30

264. This head records transactions of the Government of Burma which pass through the books of the Government of Bombay. The receipts and payments cancel each other.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Accounts with the Reserve Bank	..	..	1,20	1,20

265. Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries within the jurisdiction of this Government are carried by Government until they are cleared by the Accountant General with the Bank. If the net total of the monthly statement sent by the Accountant General is a credit, arrangement is made to disburse the amount to the Bank and if the net total is a debit, the amount is recovered from the Bank for credit to this head.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Suspense Accounts	1	8,89	2,28,00	1,47,00

266. The items included in this estimate are—

(1) Suspense Account.

(2) Local Public Works expenditure.

(3) Central Accounts Office—Reserve Bank suspense.

(4) Cash Balance Investment Account.

(5) Departmental adjusting account.

(6) Recoveries of service payments.

The details are shown at pages 51 and 358 of the civil budget estimate.

The first and second items record expenditure on purchase of stores, road materials, etc., and it is cleared by credit when the stores, etc., are issued to departments by debit to the proper head.

Under the third item are recorded the transactions relating to Reserve Bank suspense which shows credits and debits on behalf of the Government of India other Provincial Governments, Indian Stores Department, and charges in England.

The fourth item records transactions in connection with temporary investments of cash balances in treasury bills and realisations therefrom.

The fifth item is intended for the provisional adjustment of departmental receipts and payments and is also used for the provisional adjustments of inter-departmental transfers.

The sixth item records recoveries made in the course of audit before they are finally brought to account.

The estimates both on the receipt and disbursement sides are framed on the basis of current actuals.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Cheques and Bills	..	3,29,00	2,86,00	2,86,00

267. The estimate is on account of credit to be given to this head by debit of the expenditure to the proper service or other heads in regard to items mentioned below for which estimate is provided on the disbursement side :—

(1) Cheques issued in payment of bills at the pre-audit counter of the Accountant General's Office.

(2) Departmental cheques in the case of any department that renders account to the Civil department by drawing money on cheques.

The estimates both on the receipt and disbursement sides are framed on the basis of past and current actuals.

*　　*　　*　　*

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Departmental and similar accounts ..	..	15	1,50	1,50

268. This head receives debit for the monthly cash balances held by departmental officers in the Forest, Excise and Public Works Departments outside the generally available cash balances. Credit is taken under this head when the cash balances are cleared in the accounts of subsequent months. The estimates both on the receipt and disbursement sides are framed on the basis of past and current actuals.

*　　*　　*　　*

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Loans and advances by Provincial Government—				
(1) Repayment of loans given to Presidency Corporations—				
(a) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt ..	4,98	4,24	6,42	4,29
(b) Repayment by the Bombay Municipality of other loans	40,86	42,78	42,78	44,17
(c) Repayment by the Bombay Port Trust	14,20	..	..	..
(2) Recoveries of loans to Government servants	42	2,26	2,20	2,27
(3) Recoveries from cultivators, Local bodies and others	15,37	15,97	11,23	13,85
	75,83	65,25	62,63	64,58

269. (1) (a) and (b).—The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz., (i) for its improvement purposes granted to the late Improvement Trust, (ii) for general purposes,

(iii) for development purposes and (iv) for the construction of the Vehar Lake and Water Works. The outstandings on 31st March 1937 of loans advanced in 1931-32, 1932-33 and 1935-36 under (i) have been included in the consolidated debt explained in paragraph 75 under "22–Interest on debt and other obligations" and are being repaid by the Bombay Municipality in equated half-yearly instalments in 44 years from 1937-38. The other loans under (i) are being repaid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (ii) by annual equated instalments of principal and interest spread over 30 years. The loans under (iii) for development purposes were taken by the Municipality in 1923-24 and 1924-25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923-24 loans outstanding at the beginning of 1934-35 is being repaid by equated instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924-25 loans is being repaid by equated instalments of principal and interest spread over 30 years from 1929-30. The loan of 82,67 advanced in 1935-36 to liquidate the portion of the Bombay Development loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan at (iv) was given by the Central Government but the amount of 13,30 outstanding on 31st March 1937 has been transferred to this Government on that date. The credit in respect of the repayment of that loan appears for the first time in the current year. The loan is repayable, including interest, in monthly instalments of 9 for a period of sixty years beginning from 1893.

270. (2) The following statement shows the transactions in respect of this item :—

—	1936-37.		Budget estimate, 1937-38.		Revised estimate, 1937-38.		Budget estimate, 1938-39.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.
(a) Loans to Government servants under the state-aided buildings scheme ..	6	42	20	40	15	33	25	40
(b) Advances to Government servants for house-building, purchase of motor cars and other conveyances and passages ..	(a) 2,64	..	2,20	1,86	1,71	1,87	1,70	1,87
Total ..	2,70	42	2,40	2,26	1,86	2,20	1,95	2,27

(a) Represents adjustment in connection with the Scheme for the decentralisation of balances.

The advances under (b) were, till the end of last year, given from Central Government funds. The outstandings of such advances given to the Bombay Government servants have been decentralised on 31st March 1937 and from 1937-38 the recoveries due and the fresh advances to be given will appear in the Provincial Accounts.

271. The following statement shows the transactions under item (3)—Provincial Loans and Advance Account :—

—	1936-37.		Budget estimate, 1937-38.		Revised estimate, 1937-38.		Budget estimate, 1938-39.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.
Loans to municipalities, district and other local funds committees for public works ..	25	1,82	25	1,84	75	1,86	..	1,87
Loans to land-holders and other notabilities	2,50	..	..	..	..	..	..	11
Loans to cultivators ..	10,18	8,51	4,48	10,99	10,44	6,13	7,63	8,59
Loans through Co-operative Societies and Banks ..	..	9	..	7	..	15	..	14
Loans for the purposes of the Co-operative Societies Act ..	..	2	2	2	1	2	2	3
Loans to non-agriculturists in flood-affected areas ..	..	7	..	7	..	7	..	6
Loans to Co-operative Housing Societies ..	..	1,59	..	74	..	70	..	75
Loans to Co-operative Housing Societies in flood-affected areas.	..	8	..	5	..	6	..	6
Loans under the State-aided Building Scheme ..	62	3,11	1,00	2,10	55	2,10	75	2,10
Loans to small industries	2	..	30	..	15	..	5,30	1
Other miscellaneous loans	2	8	1	9	24	14	26	13
Total ..	13,59	15,37	6,06	15,97	12,14	11,23	13,96	13,85

*　　　*　　　*　　　*

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
(*a*) Cash remittances and adjustments between officers rendering accounts to the same Accountant General	..	1,12,86	12,48,00	13,19,00
(*b*) Remittances by Bills	..	..	3,90,00	4,21,00
(*c*) Adjusting account between Central and Provincial Government	..	..	3,57,00	4,03,00
(*d*) Inter-Provincial Suspense Account ..	..	..	19,00	16,00
Total ..	..	1,12,86	20,14,00	21,59,00

272. This head appears in the provincial accounts both on the receipt and disbursement sides and the estimates are framed on the basis of current actual.

Item (*a*) records transactions relating to cash remittances between treasuries, excise remittances, forest remittances, Public Works remittances, transfers between Public Works officers and Miscellaneous remittances.

Under item (*b*) transactions relating to supply bills—Local, foreign supply bills, remittance transfer receipts—Local and foreign remittance transfer receipts are recorded.

Items (*c*) and (*d*) record remittance transactions on behalf of Central and other Provincial Governments.

* * * *

Disbursements.

—		1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Permanent Debt—					
Loans not bearing interest— Expired loans ..	*Charged* ..	5,98	..	75	..

273. The revised estimate for 1937-38 represents the amount expected to be required for the discharge of the portion of Bombay Development Loan of 1920 outstanding at the end of 1936-37.

* * * *

—		1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Floating Debt—					
Treasury Bills	*Charged* ..	..	24,00	..	1,50,00

274. *See* paragraph 246 above.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Repayment of loans from the Central Government—				
(1) Consolidated debt	28,51	15,14	32,60	16,61
(2) Bombay Municipality	40,86	42,16	42,16	43,52
(3) Bombay Port Trust	14,20	..	..	..
Total—*Charged* ..	(*a*)*83,57*	*57,30*	*74,76*	*60,13*

(*a*) In addition to this, an amount of 4,02,06 has been adjusted on account of cancellation of debt in terms of paragraph 8 of the Government of India, Finance Department, Resolution No. D/1214-Ref., dated 26th March 1937, printed at pages 570-577 of Part I of the *Bombay Government Gazette* dated 1st April 1937.

275. (1) *See* paragraph 82 under "23" which explains the reasons for the increase in the current year's revised estimate as compared with the budget estimate.

276. (2) and (3) *See* paragraph 269 above.

* * * *

—		1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
O. Unfunded Debt— State Provident Funds ..	*Charged* ..	..	29,88	34,72	35,00

277. *See* paragraph 247 above. The estimates for 1937–38 and 1938–39 are on account of advances from, and withdrawals of, the balances in the Provident Funds. The increase in current year's revised est mate and budget estimates for 1938–39 is based on the progress of current actuals.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Famine Relief Fund—				
A—Famine Relief Fund—				
(*a*) Transfers to the revenue account ..	2,05	3,48	6,50	3,34
(*b*) Payment of advance interest on securities purchased	63	..	..	..
(*c*) Advances to Provincial Loans Account for loans to cultivators, etc. ..	2,74	..	..	..
B—Investment Account—				
(*d*) Purchase of securities	59,45	1,90	15	1,22
Total—*Charged* ..	*64,87*	*5,38*	*6,65*	*4,56*

278. *See* paragraph 248 above explaining the purposes for which the Famine Relief Fund can be spent.

Item (*a*).—*See* paragraph 195 under " XLIII—Transfers from Famine Relief Fund ".

Item (*d*).—The amounts spent on the purchase of securities for the Fund are debited to the head " Purchase of securities ".

Item (*b*).—The actuals under " 1936–37 " represent the advance interest paid at the time of purchase of securities, but henceforward such advance interest will be shown as less receipts on the receipt side.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Provincial Road Fund—				
(1) Investment Account	4,74	5,33	16,23	8,90
(2) Other Account—				
(*i*) (*a*) Modernising the Bombay-Poona Road	..	..	..	2,04
(*i*) (*b*) Maintenance and repairs to Government roads—				
Northern Circle	..	80	} 3,94	..
Central Circle	..	1,10		
Deccan Irrigation Circle ..	..	30		
Southern Circle	..	80		
Reserve with Government	..	94		
Establishment	..	..	..	85
Tools and plant	..	..	..	11
(*ii*) Grants-in-aid to District Local Boards for improvement of roads ..	..	79	79	..
(*iii*) Approach roads to villages ..	..	3,23	3,23	4,50
Total—*Charged* ..	*4,74*	*13,29*	*24,19*	*16,40*

279. *See* paragraph 251 above.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Depreciation Reserve Fund—Government Presses—				
Deposits of Depreciation Fund of Government Presses—*Charged*	*21*	*46*	*53*	*50*

280. The current and next year's estimates are on account of the cost of renewals and replacements debitable to the depreciation fund.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Deposits of depreciation reserves of commercial concerns—				
Depreciation Reserves of Nasik Distillery—*Charged*	*15*	*5*	*10,03*	*7*

281. The current and next year's estimates are on account of renewals and replacements debitable to the depreciation reserves of the Nasik Distillery. The current year's revised estimates include 9,98 on account of investments.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Deposits of Local Funds—*Charged* ..	..	*3,08,47*	*3,04,00*	*3,00,00*

282. *See* paragraph 254 above.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Departmental and Judicial Deposits—Civil Deposits—*Charged*	*53*	*4,54,34*	*4,34,54*	*4,34,54*

283. *See* paragraph 255 above.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Other Accounts—				
(1) Subvention from Central Road Fund ..	19,68	50,17	35,27	34,00
(2) (*a*) Deposit account of grants from the Central Government for economic development and improvement of rural areas	1,62	3,82	2,53	1,93
(*b*) Deposit account of grants from the Central Government for the scheme of co-operative training and education	18	23	23	47
(*c*) Deposit account of grants from Central Government for development of woollen and small scale industries ..	..	20	15	14
(3) Deposit account of grants made by the Indian Central Cotton Committee ..	..	1,38	1,10	1,00
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	1,82	1,76	1,69	1,35
(5) Deposit account of grants from the Central Government for development of handloom industries	36	45	35	38
(6) Deposit account of grants from Sugar Excise Duty	15	23	23	39
Total—*Charged* ..	*23,81*	*58,24*	*41,55*	*39,66*

284. *See* paragraphs 256-261 above.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Advances Repayable	(*a*) 90	16,69	18,00	17,00
Charged ..	*5*	*13,31*	*14,12*	*14,16*
Voted ..	85	3,38	3,88	2,84

(*a*) Represents adjustments in connection with the scheme for decentralisation of balances.

285. *See* paragraph 262 above.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Permanent advances—*Charged*	(*a*) *3,17*	*4*	*6*	*4*

(*a*) Represents adjustments in connection with the scheme for decentralisation of balances.

286. *See* paragraph 263 above.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Accounts with the Government of Burma—*Charged*	..	..	*30*	*30*

287. *See* paragraph 264 above.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Accounts with the Reserve Bank—*Charged* ..	..	..	*1,20*	*1,20*

288. *See* paragraph 265 above.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Suspense Accounts—*Charged*	..	*8,85*	*2,28,00*	*1,47,00*

289. *See* paragraph 266 above.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Cheques and Bills—*Charged*	..	*3,27,92*	*2,86,00*	*2,86,00*

290. *See* paragraph 267 above.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Departmental and similar accounts—*Charged* ..	(*a*) 5	*60*	*1,50*	*1,50*

(*a*) Represents adjustments in connection with the scheme for decentralisation of balances.

291. *See* paragraph 268 above.

* * * *

—	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Miscellaneous Government Account .. *Charged* ..	*10,93*	*12,51*	*10,29*

292. *See* paragraph 83 under "23, Appropriation for reduction or Avoidance of debt".

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Loans and Advances by Provincial Government—				
(1) Loans to Presidency Corporations ..	(a) 13,30	..	..	..
(2) Loans to Government servants—				
(a) Loans under State-aided Building Scheme	6	20	15	25
(b) Other loans	(a) 2,64	2,20	1,71	1,70
(3) Loans to cultivators, local bodies, Co-operative Societies, etc.	13,59	6,06	12,14	13,96
	29,59	8,46	14,00	15,91

(a) Represents adjustment in connection with the scheme for the decentralisation of balances.

293. The details of the figures under (2) and (3) are given in paragraphs 270--271 above.

* * * *

—	1936-37.	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
(a) Cash remittances and adjustments between officers rendering accounts to the same Accountant General	..	1,12,08	12,48,00	13,19,00
(b) Remittances by Bills	..	..	3,90,00	4,21,00
(c) Adjusting account between Central and Provincial Government	..	..	3,57,00	4,03,00
(d) Inter-Provincial Suspense Account ..	..	..	19,00	16,00
Total—*Charged* ..	..	*1,12,08*	*20,14,00*	*21,59,00*

294. *See* paragraph 272 above.

STATEMENT E.

STATEMENT OF NEW ITEMS OF EXPENDITURE PROVIDED IN THE BUDGET FOR 1938-39.

7, LAND REVENUE.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 1. Creation of Pardi Mahal in the Surat District.

Recurrent	.. Rs.	638	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	638	Ultimate annual recurrent	.. ,,	848

Remarks.—Please read statement relating to this proposal appearing under "25, General Administration." (Item 39).

ITEM 2. Maintenance of the city survey of Malwan, District Ratnagiri.

Recurrent	.. Rs.	900	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	900	Ultimate annual recurrent	.. ,,	1,000

Remarks.—The city survey and inquiry work in the town of Malwan, district Ratnagiri, was completed in 1928, and the proposal to appoint one surveyor and one peon was then approved as usual for the purpose of keeping the survey records up to date. But in view of the financial stringency that arrangement was not sanctioned finally. In the absence of this establishment, only such of the maintenance work in connection with this city survey as cannot be postponed has been carried on with the assistance of the members of other local offices. This arrangement is found to be unsatisfactory, and the results of the survey are likely to be lost. Malwan town is now growing in importance on account of the non-agricultural development. A permanent arrangement for the maintenance of this survey is therefore necessary and it is proposed to appoint one surveyor and one peon for the purpose for a period of 2 years in the first instance. The cost thereof is estimated to be Rs. 1,000 per annum as shown below :—

	Rs.
One surveyor on Rs. 60 per mensem	720
One peon on Rs. 14 per mensem	168
Cycle allowance to the surveyor at Rs. 3 per mensem	36
Fixed contingency at Rs. 2 per mensem	24
Miscellaneous	50
	998 or

Rs. 1,000 in round figures.

The expenditure for eleven months of the next year amounts to Rs. 915 (or Rs. 900).

ITEM 3. Resurvey of properties in Ahmednagar City.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	1,450
Total ..	.. ,,	1,450	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The survey of Ahmednagar city was completed in 1912. As the work was found to be defective, it was necessary to make a resurvey; but Government decided that reinquiry and resurvey of certain properties only should be made. The reinquiry work has been completed recently, and the resurvey work is now to be carried out. Resurvey is necessary for the proper maintenance of the city survey, so that the city survey records can be kept up to date and any mistakes of the present survey can be corrected. The resurvey cannot be postponed further in view of the changes occurring in the city on account of new buildings, roads, etc. It is therefore proposed to carry out the resurvey at the total estimated cost of

Rs. 2,800, but the expenditure proposed to be incurred during the year 1938-39 will amount to Rs. 1,450 as shown below :—

	Rs.
Two surveyors on Rs. 60 per mensem each for 4 months ..	480
*Six coolies at Rs. 12 per mensem each for 4 months	288
Cost of 604 stones at Re. 1 each	604
Contingency	75
	1,447 or 1,450 in round figures.

*Three for each surveyor.

ITEM 4.—Temporary tracers at the Government Photozinco Press, Poona.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 1,970
Total ..	.. ,, 1,970	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Sanction was accorded to the retrenchment of 5 posts of tracers in the Photozinco Press, Poona, from 1st April 1933. The retrenchment was done on the understanding that Government had ordered that all city survey work should be stopped until further orders and that when it was started, arrangements could be made to employ temporary men for the purpose. This related only to new city surveys but the Manager mistook it to mean that there would be no city tracing work at all. A large number of city surveys are maintained in the Presidency and as a result several city survey sheets became due for re-printing owing to numerous corrections. This work was not taken into consideration when orders of retrenchment were issued ; consequently very heavy arrears have accumulated in the Photozinco Press. Sanction was therefore accorded in May 1936 to the proposal of the Director of Land Records for the temporary appointment of 4 tracers on a pay of Rs. 40 per mensem. This temporary establishment will be continued next year. But as additional temporary establishment will be required for a period of 1 year from 1st April 1938, the following provision will be required :—

	Rs.
4 temporary tracers on pay of Rs. 35	1,540
Contingencies	430
	1,970

ITEM 5. Revival of 15 posts of Field Party Surveyors in the Land Records Department.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,400
Total ..	.. ,, 1,400	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—As a measure of retrenchment the Field Party establishment has been held in abeyance for the last five years. This establishment is employed in survey work generally, *e.g.*, city survey, pot hissa survey and classification. After training in all branches of survey work selected surveyors from the party are appointed district and cadastral surveyors and maintenance surveyors. Since the party has been held in abeyance, almost all its members have been absorbed in other posts. The source of trained recruits for the posts of district, cadastral and maintenance surveyors has therefore dried up and great diffficulty will be felt in future especially when revision settlements are again undertaken. At present 21 posts of the Field Party establishment are vacant and have not been filled up.

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2. Survey work involves hard outdoor duties and qualified hands are not attracted so long as the appointments are temporary. In order that an adequate number of trained surveyors may be obtained, and the efficiency of the Land Records Department maintained, it is proposed to revive 15 posts of Field Party surveyors with effect from 1st April 1938 and to give them training in survey work for 2 months. After this period, an equal number of temporary surveyors will be retrenched. Consequently the ultimate annual recurrent cost is taken as "Nil". During their training the new recruits will be employed on work for which fees are recovered and credited to Government.

3. The net extra cost on account of the pay and allowances of the new posts during 1938-39 will be Rs. 1,400 as shown below :—

	Average cost for eleven months.
	Rs.
Pay of 15 surveyors on Rs. 30—2—50	7,150
Permanent travelling allowance of 15 surveyors at Rs. 10 per mensem for 7 months	1,050
Contingencies	500
	8,700
Deduct—Present cost on account of 15 temporary surveyors for 9 months of 1938-39—	
Pay on Rs. 36—2—46	5,850
Permanent travelling allowance of 15 surveyors at Rs. 10 per mensem for 7 months	1,050
Contingencies	400
	7,300
Net extra cost	1,400

4. The annual average cost on account of the new posts will be Rs. 9,400 as under :—

	Rs.
Pay of 15 surveyors on Rs. 30—2—50	7,800
Permanent travelling allowance of 15 surveyors at Rs. 10 per mensem for 7 months	1,050
Contingencies	500
	9,350 or 9,400

The estimate is, however, exclusive of the annual charge on account of leave salary which will at the most be Rs. 500 and of the pensionary cost of about Rs. 975 a year.

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ITEM 6. Scheme for making the staff of cadastral surveyors in the Northern and Southern Divisions and peons under them permanent.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	*Nil.*	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The staff of cadastral surveyors in the Northern and Southern Divisions is temporary, while that in the Central Division is permanent. The staff does measurement work on behalf of Government and the public. The cost of the staff is almost all recovered from the public for work done. The question of making this staff permanent has been before Government since 1921. The work to be done is of a permanent nature and consequently the staff should be permanent. The cost of making the staff permanent is actually *nil* because until permanent staff is appointed temporary staff will have to be appointed to the same extent. The temporary staff has already been admitted to pensionary benefits in view of the permanent nature of their appointments. The temporary staff is now being paid from provision made in the budget estimates under the head "7, Land Revenue". The disadvantages of continuing an establishment which is permanently required on the temporary basis are obvious. By making the staff permanent it should be possible for Government to recruit a better class of men and thus secure better and more reliable work for no extra cost. There is therefore a strong case for appointing a permanent measuring staff in the Northern and Southern Divisions.

The annual average cost of making the staff permanent comes to Rs. 39,160 as shown below :—

	Average cost.
	Rs.
Pay of establishment—	
37 cadastral surveyors on Rs. 35—5/2—70 each	24,346
37 peons (3 twelve-monthly and 34 eight-monthly)	6,120
Allowances—	
Permanent travelling allowance of surveyors and peons	8,140
Contingencies—	
Contingency (fixed)	554
	39,160

This cost will be met by a corresponding reduction in the cost of temporary establishment. The estimate does not include the cost of leave salary of the staff which comes to about Rs. 360 or Rs. 400 in round figures.

ITEM 7. Additional establishment for the City Survey Office, Surat.

Recurrent	.. Rs.	1,000	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. ,,	1,000	Ultimate annual recurrent	.. ,,	1,100

Remarks.—The present establishment of 4 maintenance surveyors at Surat was sanctioned in 1925 when the earnings of city survey were about Rs. 12,000. Now the earnings of the city survey have increased from about Rs. 12,000 to about Rs. 42,000, *i.e.*, 3½ times what it was in 1926. New items of work have since cropped up, *e.g.*, the work in connection with cess pools. The work of the regularization of encroachments on public street land is also heavy in Surat.

In order to cope with the increased work it is proposed to employ one additional maintenance surveyor and one peon. The cost will be as follows :—

	Rs.
Pay of maintenance surveyor Rs. 70 × 11	770
Cycle allowance at Rs. 3 per mensem	33
Contingency	33
Pay of peon 16 × 11	176
	1,012 or
	Rs. 1,000 in round figures.

ITEM 8. Establishment for the maintenance of city surveys in Chalisgaon, Ilkal, Sirsi, Dhond, Baramati and Saswad.

Recurrent	.. Rs. 4,530	Non-recurrent ..	.. Rs. 1,200
Total ..	.. ,, 5,730	Ultimate annual recurrent	.. ,, 4,530

Remarks.—It has been decided that cases in which city surveys have been completed but could not be maintained for lack of funds must claim priority over new projects. Maintenance staff for the city surveys of the towns of Chalisgaon, Ilkal, Sirsi, Dhond, Baramati and Saswad have been proposed in pursuance of this decision. All these towns have been city surveyed at the cost of the municipalities except Dhond. It is now necessary to maintain the city surveys. For this purpose it is proposed to employ the following establishment for each of the city surveys except for Saswad :—

	Total cost.
	Rs.
One maintenance surveyor in the grade of Rs. 50—2—70 ..	747
One peon on Rs. 15	180
Cycle allowance for the maintenance surveyor at Rs. 3 ..	36
Contingency	100
Total ..	1,063 or
	Rs. 1,100 in round figures.

The total cost on account of the maintenance of all these city surveys will amount to Rs. 5,730 as shown below :—

City survey.	Recurring cost.	Non-recurring cost, i.e., on account of dead stock articles.	Total.
	Rs.	Rs.	Rs.
1. Chalisgaon	1,100	200	1,300
2. Ilkal	1,100	200	1,300
3. Sirsi	1,100	200	1,300
4. Dhond and Baramati	1,100	400	1,500
5. Saswad	130	200	330
	4,530	1,200	5,730

The cost on account of the maintenance of the city survey, Saswad, is less as the work will be entrusted to the maintenance surveyor, Lonavla. A permanent arrangement for the maintenance of these city surveys is necessary as otherwise the results of the surveys are likely to be lost. An amount of Rs. 5,730 is, therefore, provided in the next year's budget.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 9. Introduction of city survey in important towns.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 21,810
Total ..	.. ,, 21,810	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The Director of Land Records proposes undertaking city survey operations in the towns of Faizpur (East Khandesh), Bail-Hongal (Belgaum) and Ashte (Satara). In 1932, as a measure of economy, Government ordered that all city survey operations in progress should be wound up as economically as possible, the staff retrenched as each city survey was completed and no new operations started pending further orders. It is now considered necessary to introduce city surveys in all important towns having a population of 2,000 and over owing to the increasing volume of work that revenue officers are now called upon to undertake for deciding encroachment cases. The cost of the new city surveys amounts to Rs. 21,810. This amount will be subsequently recovered from the property holders concerned in the shape of sanad fees under section 132, Land Revenue Code.

ITEM 10. Additional establishment in the City Survey office, Poona.

Recurrent	..Rs. 1,220	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. ,, 1,220	Ultimate annual recurrent	.. ,, 1,220

Remarks.—For some time past instances of delay in the disposal of cases in the City Survey Office, Poona, were being reported to the Director of Land Records. That officer thereupon investigated into the causes of these delays and came to the conclusion that they were mainly due to the want of adequate supervision over the office work of the maintenance surveyors and want of adequate staff to cope with the ever increasing work in the city survey office. The City Survey Officer, Poona, has multifarious duties to perform, and in a place like Poona which is the seat of Government for part of the year, and in which many town planning and building schemes are being launched from time to time, the work of the City Survey Officer and the maintenance staff is bound to be heavy. The present staff of the City Survey office consists of 3 maintenance surveyors and 3 peons. There is no one like a Shirastedar or head clerk to help the City Survey Officer in the management of his office, to co-ordinate the work of the maintenance surveyors or to distinguish between routine and urgent cases and to arrange for the speedy disposal of the latter. Compared with work and the staff in city survey offices of Ahmedabad and Surat the survey staff in the City Survey Office, Poona, is undermanned. It is accordingly proposed to entertain the following additional establishment for the City Survey Office, Poona, with effect from the next year :—

	Rs.
One maintenance surveyor on	50—2—70.
One peon on ..	17 per mensem.

The maintenance surveyor will work as Shirastedar to the City Survey Officer, assist him in managing the office, and relieve the maintenance surveyors of some of their review work. The surveyor will be given a special pay of Rs. 10 per mensem as Shirastedar and a cycle allowance of Rs. 3 per mensem. Rs. 100 will be required for contingency.

ITEM 11. Appointment of permanent and temporary *utara* (copying) clerks in certain city survey offices.

Recurrent	..Rs. 4,320	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. ,, 4,320	Ultimate annual recurrent	.. ,, 4,320

Remarks.—After a city survey has been completed, the survey registers including maps are kept up-to-date by carrying out changes that occur from time to time. Copies and extracts from these survey registers are supplied to the public on application on payment of the prescribed fees. The work of supplying copies and extracts to the public is increasing as people

realize the importance of these records. This work is ordinarily done by the surveyors who are appointed to be in charge of the survey records. This work is very heavy in the cities mentioned below, and the surveyors employed at those places whose ordinary work increases in volume on account of the non-agricultural development, cannot cope with the work of supplying copies without additional help. At present temporary men are employed to assist these surveyors in disposing of this work. The surveyors however do not get relief so they have to supervise the work done by the temporary hands. In order to relieve the surveyors of the avoidable clerical work, it is proposed to appoint permanent and temporary copying clerks in certain city survey offices as shown below :—

Name of the city survey.	Permanent utara karkun.	Temporary utara karkun.
Ahmednagar	....	1
Poona	1	1
Hubli	....	1
Sholapur	1	....
Ahmedabad	2	....
Surat	1	1
Broach	....	1
Nasik	....	1
Dhulia	....	1
Total ..	5	7

The volume of copying work is generally heavy in the offices at Ahmedabad and Poona ; and as applications for supply of copies cannot be kept pending over ten days under the rules, one temporary clerk in some of these offices is also necessary. The average annual expenditure for one karkun will come to about Rs. 360. The total cost will thus be Rs. 4,320. As copying fees are recovered under the Land Revenue Rules, the *net* expenditure on account of these 12 clerks will be nil.

ITEM 12. Retention of temporary establishment in the Bombay Suburban District.

Recurrent	..Rs. 5,580	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. ,, 5,580	Ultimate annual recurrent ..	,, 5,376

Remarks.—Since the creation of the Bombay Suburban District the bulk of the establishment in the district has been employed on a temporary basis. The establishment mentioned below has been continued from year to year and has been last sanctioned up to 28th February 1938. It is proposed to make it permanent since the reorganisation of the district is now complete, and there is no likelihood of the present work decreasing.

	Pay per mensem.
1 Special aval karkun	Rs. 130—5—160 *plus* Rs. 20 conveyance allowance.
1 Audit clerk	Rs. 50—5/2—90—E. B.—5—140.
1 Audit clerk	Rs. 50—5/2—90—E. B.—5—140.
1 Circle Inspector	Rs. 50—5/2—90—E. B.—5—140 *plus* Rs. 15 conveyance allowance.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 13. Additional temporary establishment for disposal of arrears of survey correction work, Ratnagiri District.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,270
Total ..	.. .. „ 4,270	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—In accordance with Government Resolution, No. 2487/28-I, dated 27th November 1935, 1 Assistant District Inspector of Land Records, 1 clerk, 9 Watap Circle Inspectors and 10 peons were appointed for 7 months for partition and measurement work in Ratnagiri District. This special establishment did the field work only and as a consequence arrears of correction of survey records have accumulated. The ordinary staff can only deal with the normal outturn of measurement work. The number of correction cases pending with the District Inspector of Land Records is 549. Unless the arrears of survey correction work are disposed of no benefit will come from the employment of the additional measurement staff, since the arrears will still exist though in a half finished form. The cost of the extra establishment will be :—

	Rs.
One supervisor (60 × 11)	660
10 temporary clerks (at Rs. 30 per mensem for qualified hands) (30 × 10 × 11)	3,300
1 peon (14 × 11)	154
Contingency	150
	4,264
Rounding off ..	4,270

The establishment will be self-supporting as the cost is wholly recouped by the levy of fees from the parties.

ITEM 14. Acquisition of land round village sites for manure pits, play grounds, *etc.*

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,00,000
Total ..	.. „ 1,00,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—Many villages are seriously inconvenienced by the want of open spaces close to the village site. This state of affairs adversely affects public health and impedes the improvement of village conditions. As a remedy Government propose to provide funds for the acquisition of open spaces round villages for communal purposes where such spaces are wanting, particularly for the making of manure pits, provision of standing room for cattle, play grounds for children and the like. A provision of Rs. 1 lakh has accordingly been made in the budget of 1938-39.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 15. Historical Archivist to Government in the Alienation Office, Poona.

Recurrent	.. Rs. 1,260	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,260	Ultimate annual recurrent	.. „ 1,536

Remarks.—A series of Selections from the Records of the Peshwas in the Marathi language in the Alienation Office, Poona, completed in 45 volumes, under the editorship of Rao Bahadur G. S. Sardesai, has been published by the Government of Bombay and highly appreciated in all quarters. The cost of this undertaking has been borne by the Government of Bombay. Government have also accorded their sanction to the general scheme for the publication of

7, *LAND REVENUE*—concld.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

he Residency Records (in English) in the Alienation Office, Poona, drawn by Sir Jadunath Sarkar and to the printing of the volumes at the Government Central Press. Only four volumes of the Selections from the Poona Residency correspondence have been issued so far and they have been welcomed by a very wide circle of scholars. There has been delay in the printing of the volumes owing to the Government Central Press having had to meet many heavy and extraordinary calls upon it during the past five years. As things have now returned to normal, the editors desire that this loss of time should be made up by accelerating printing. An increase of output is also considered desirable. As the originals of the Poona Residency Records are in the Alienation Office, Poona, and the collation of the press copy, the proof-reading and the indexing of the volumes have to be done by an officer at the Alienation Office, and as the records are most valuable it is necessary for the efficient and quick despatch of the work that it should be done by a competent scholar, trained in history and experienced in this branch of historical research. It is, therefore, proposed to create one permanent post of Historical Archivist to Government in the Alienation Office, Poona, in the scale of Rs. 105—5—150 with effect from 1st March 1938. The actual cost for the first year will be Rs. 1,260.

		Rs.
Grand Total—7. Land Revenue	Recurrent	19,448
	Non-recurrent ..	1,32,100
	Total	1,51,548

8, *PROVINCIAL EXCISE.*

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 16. Temporary preventive staff in Ahmedabad City and suburbs.

Recurrent ..	..Rs. *Nil.*	Non-recurrent ..	..Rs.1,59,000
Total ..	.. ,, 1,59,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—In furtherance of its policy of total prohibition (i.e., prohibition of the transport, consumption and possession of all liquor and drugs) in this Province, Government has decided to constitute the Ahmedabad City and its suburbs as "dry areas". It is proposed to terminate all licenses for the sale of liquor and drugs in Ahmedabad city and suburbs with effect from 20th May 1938. Ahmedabad has a population of about half a million partly living within the congested walled city and partly in the extensive planned suburbs where the textile mills are found. There are 5 railway lines leading into Ahmedabad, seven metalled roads and fourteen unmetalled roads and innumerable footpaths. Baroda and Mahi Kantha territory lies within 15 miles on North-West, North-East and South-East and enclaves of Baroda territory are within seven miles of the centre of the town on the East. It must be recognised that owing to the proximity of Indian States territory and the prevalence of illicit distillation in North and South Daskroi talukas supplying opportunities for importing or obtaining illicit excisable articles, the enforcement of a dry area cannot be effected without considerable preventive staff, including a properly disciplined and armed reserve for dealing with problems involving the use of force. A strict supervision must necessarily be maintained over all incoming traffic. The reserve in any case is imperative owing to the shortage of police in Ahmedabad. It is accordingly proposed to place 11 excise outposts on the edge of the dry areas and to divide the city itself into 3 excise charges. After careful consideration Government considers that the staff and the expenditure detailed in the accompanying statements A and B should be provided if the scheme is to be initiated with the best prospects of success. If experience shows that owing to the public co-operation elicited by the scheme or for any other cause the staff can be reduced without serious disadvantage, it will be reduced accordingly.

STATEMENT A.

Estimate of expenditure during the next year.

	Rs.
I—Establishment—	
Pay and allowances—	
Charges for training	4,579
Charges for establishment	95,000
Travelling allowance (ordinary)	2,500
	1,02,079
II—Contingencies—	
Uniforms	4,350
Arms, Ammunition and equipment	....
Motor buses—2	10,000
Deadstock	....
Stationery and sundries	2,500
Telephones (25)	5,250
Rents	7,000
Rewards	25,000
Postage, books, publications, etc.	2,000
	56,100
Grand Total ..	1,58,179 or
	1,59,000

8, *PROVINCIAL EXCISE*—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

STATEMENT B.

Details of Establishment.

Post.	No. of posts.	Scale.	Pay monthly cost.	Allowances.			Total.	
				P. T. A.	H. R. A.	Total monthly cost.		
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I. *Superintendence*—								
Chief Inspector ..	1	350—10—400	350	130	30	160	510	
Inspector	1	140—10/2—190	140	..	30	30	170	Prosecutor.
Sub-Inspector	1	70—5/2—90	70	50	15	65	135	To assist the Chief Inspector.
Clerks	6	25—5/2—55	180	7/8*	..	30	210	1 For C.I., 1 for Prosecutor and 4 for S. of E. *Conveyance allowance for 4 clerks.
Orderlies	6	20	120	..	3	18	138	
			860	..	..	303	1,163	
II. *Inspecting Staff*—								
Excise Inspector ..	1	200—15/2—275	200	100	25	125	325	
Excise Inspectors ..	2	140—10/2—190	280	100	25	250	530	
Clerks	3	25—5/2—55	90	..	..	..	90	
P. Os. Havildars ..	3	30	90	..	5	15	105	
Constables	3	20	60	..	3	9	69	
			720	..	..	399	1,119	
III. *Intelligence Staff*—								
Excise Sub-Inspectors ..	10	70—5/2—90	700	50	15	650	1,350	
P. Os. Jamadars ..	10	2 on 50, 3 on 43 and 5 on 36.	409	..	5	50	459	
Havildars	10	30	300	..	5	50	350	
Constables	10	2 on 22, 3 on 21 and 5 on 20.	207	..	3	30	237	
			1,616	..	..	780	2,396	
IV. *Road Posts* (*Chowkeys*) (*eleven*)—								
P. Os. Jamadars ..	5	2 on 43, 3 on 36	194	..	Free quarters.	..	194	
Havildars	6	30	180	..	Do.	..	180	
Constables	33	7 on 22, 9 on 21 and 17 on 20.	683	..	Do.	..	683	
Female searchers ..	11	22	242	..	Do.	..	242	
			1,299	..	..	..	1,299	

8, *PROVINCIAL EXCISE*—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

STATEMENT B—*concld.*

Details of Establishment—concld.

Post.	No. of posts.	Scale.	Pay monthly cost.	Allowances. P. T. A.	H. R. A.	Total monthly cost.	Total.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
V. Reserve—								
Sub-Inspector	1	75—5—145	75	10*	15	25	100	Scale according to Police. *Conveyance allowance.
(a) Armed—								
P. Os. Jamadars ..	1	50	50	5†	Free quarters	5	55	Scale according to Police. †Compensatory allowance.
Havildars	3	36	108	5†	Do.	15	123	Do.
Naiks	4	28	112	5†	Do.	20	132	Do.
Constables	30	4 on 24, 6 on 22, 8 on 21, 12 on 20.	636	3†	Do.	90	726	Do.
Drivers	2	36	72	..	Do.	..	72	Scale of pay 20—21/3—22/7—24.
(b) Unarmed Reserve—								
P. Os. Havildars ..	2	30	60	..	Do.	..	60	
Naiks	3	25	75	..	Do.	..	75	
Constables	20	4 on 22, 6 on 21, 10 on 20.	414	..	Do.	..	414	Includes men for search duties, etc., leave reserve, emergencies on the railway, etc.
Female searcher ..	1	22	22	..	Do.	..	22	
			1,624	..		155	1,779	
VI. Railway Lines—								
Sub-Inspectors	2	70—5/2—90	140	50	15	130	270	
Clerks	2	25—5/2—55	60	..	..	..	60	
P. Os. Jamadars ..	4	1 on 50, 1 on 43, 2 on 36.	165	..	5	20	185	
Havildars	8	30	240	..	5	40	280	
Naiks	7	25	175	..	5	35	210	
Constables	25	4 on 22, 7 on 21, 14 on 20.	515	..	3	75	590	
Female searchers ..	11	22	242	..	3	33	275	
			1,537	..	..	333	1,870	
			7,656	..	..	1,970	9,626	per mensem.
Plus—Lump provision for duty allowances (rates for individual posts not yet worked out) at Rs. 30 per cent. of Rs. 7,700							2,310	per mensem.
Plus—Special pay for Superintendent of Excise, Ahmedabad Division							100	per mensem.
							12,036	per mensem.
Less—Cost of existing staff (comprising 1 Excise Inspector, 1 Excise Assistant Inspector, 4 Sub-Inspectors, 4 clerks, 15 petty officers and 81 constables)							2,987	per mensem.
			Net additional cost ..				9,049	per mensem or Rs. 95,014 or Rs. 95,000 in round figures for 10½ months from 15th April 1938 to 28th February 1939.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 17. Temporary preventive staff in the six talukas of this Province.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 40,100
Total ..	.. ,, 40,100	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—In furtherance of its policy of total prohibition (i.e., prohibition of the transport, consumption and possession of all liquor and drugs) in this Province, Government has decided to constitute the following " dry areas " with effect from 1st April 1938 :—

(1) Wagra and Jambusar talukas of the Broach and Panch Mahals district.

(2) Newasa and Shevgaon talukas (including Pathardi Mahal) of the Ahmednagar district.

(3) Kumta and Ankola talukas of the Kanara district.

After careful consideration Government considers that the staff and the expenditure detailed in the accompanying statements A and B should be provided if the scheme is to be initiated with the best prospects of success. If experience shows that owing to the public co-operation elicited by the scheme or for any other cause the staff can be reduced without serious disadvantage, it will be reduced accordingly.

STATEMENT A.

Estimate of expenditure during the next year.

	Rs.
I. *Establishment*—	
Pay and allowances	
Charges for training	580
Charges for establishment	24,000
Travelling allowance (ordinary)	1,020
Total ..	25,600
II. *Contingencies*—	
Uniforms	1,080
Stationery, sundries, equipment, etc.	700
Dead-stock	....
Rents	720
Postage, books, etc.	1,000
Rewards	10,000
Total ..	13,500
III. *Unforeseen charges :*	1,000
Grand Total ..	40,100

8, *PROVINCIAL EXCISE*—contd.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

STATEMENT B.

Details of Establishment.

Post.	No. of posts.	Scale.	Pay. Monthly cost.	Pay. Total monthly cost.	Allowances. P.T.A.	Allowances. H.R.A.	Allowances. Total monthly cost.	Total cost.	Distribution of proposed staff.	Details of existing staff included.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I. Ahmednagar district—Newasa, Shevgaon, Pathardi.										
Excise Inspector.	1	140—10/2—190	140	140	100	15	115	255	(*a*) 1 E.I., 1 P.O., 5 Consts. and 1 W.C. for "Superintendence."	1 E. I.
Excise Sub-Inspectors.	2	70—5/2—90	70	140	50	10	120	260		5 Constables
Petty officers ..	5	2 on 36, 3 on 30	..	162	....	5	25	187	(*b*) 2 E.S. Is., 4 P.Os. and 2 Constables (orderlies) for the two talukas, for "Intelligence or Excise C.I.D. work."	
Constables ..	8	2 on 22, 2 on 21, 4 on 20.	..	166	Rs. 5 W.C. allowance for 1 Constable.	3	29	195		
				608			289	897		
II. Broach and Panch Mahals—Jambusar and Wagra										
Excise Inspector.	1	140—10/2—190	140	140	100	15	115	255	(*a*) 1 E.I., 1 P.O., 7 Constables.	1 E. I. 1 E.S.I.
Excise Sub-Inspectors.	2	70—5/2—90	70	140	50	10	120	260	1 W.C. for "Superintendence."	1 P. O. 8 Constables
Petty officers ..	5	2 on 36, 3 on 30	..	162	....	5	25	187	(*b*) do. as above.	1 W. C.
Constables ..	10	3 on 22, 3 on 21, 4 on 20.	..	209	Rs. 5 W.C. allowance for 1 Constable.	3	35	244		
				651			295	946		
III. Kanara district—Kumta and Ankola.										
Excise Inspector.	1	140—10/2—190	140	140	100	15	115	255	(*a*) 1 E.I., 1 P.O. 6 Constables and	1 E.A.I. 1 E.S.I.
Excise Sub-Inspectors.	2	70—5/2—90	70	140	50	10	120.	260	1 Writer Constable for "Superintendence."	2 P.Os. 6 Constables 1 W.C.
Petty Officers ..	5	2 on 36, 3 on 30	..	162	....	5	25	187		
Constables ..	9	2 on 22, 3 on 21 4 on 20.	..	187	Rs. 5 W.C. allowance for 1 Constable.	3	32	219	(*b*) as above.	
				629			292	921		
		Grand total ..		1,888			876	2,764		
Plus lump provision special pay at 30 per cent. of 1,900								570		
								3,334		
Less cost of existing establishment (*viz.*, 2 E.Is., 1 A.I., 2 S.Is., 3 Petty officers and 21 constables).								1,163		
								2,171	per mensem i.e, Rs. 24,000 in r 11 months from to 28th February	Rs. 23,881 ound figures 1st April 19 1939.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 18. Prohibition Propaganda.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 40,000
Total ..	.. ,, 40,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Government has decided to reserve for expenditure during the next year a sum of Rs. 40,000 for the purpose of prohibition propaganda in the following order of priority :—

(1) Propaganda with the idea of enlisiting public support in Ahmedabad City and the three rural " dry areas ".

(2) Propaganda in the industrial areas of Bombay, Sholapur, *etc.*

(3) Propaganda in rural areas.

ITEM 19. Additional temporary Establishment in the Excise Department.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,158
Total ..	.. ,, 4,158	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Government considers it necessary to engage the following additional excise staff to deal with illicit distillation :—

Belgaum City and Cantonment.

The Belgaum charge consists of Belgaum taluka including Belgaum City and Cantonment, Shahapur taluka of the Sangli State and Kurundwad Junior and Senior States. The present staff of 1 Excise inspector, 1 sub-inspector, 1 petty officer and 14 constables is insufficient for proper administration. There is a great deal of excise crime in this charge. Many of the detected cases are contested with the result that the two excise officers have to attend cases in the courts at the expense of their other duties. This has resulted in deterioration of the administration in the City and Cantonment area as is seen by the fact that illicit liquor is finding its way into this area and the consumption of licit liquor is declining. The extra staff will enable better control to be maintained over crime. So far as finance is concerned it will pay for itself several times over. The extra staff which it is proposed to engage consists of a sub-inspector on Rs. 70—5/2—90 with Rs. 15 conveyance allowance per mensem, one petty officer on Rs. 25 per mensem and six constables (1 on Rs. 22, 2 on Rs. 21 and 3 on Rs. 20 each per mensem). It is proposed to engage the staff for one year in the first instance.

Ahmednagar District.

An additional sub-inspector for Kopargaon has been sanctioned to deal with illicit distillation mainly from jaggery but he has not been provided with any constables. The Superintendent of Excise, Nasik Division, has provisionally given him 4 constables by drawing on other charges which can ill spare the men. It is therefore proposed to engage 1 petty officer on Rs. 25 per mensem and 5 constables (1 on Rs. 22, 1 on Rs. 21 and 3 on Rs. 20 each per mensem) for one year in the first instance.

2. The cost of the above proposals will be Rs. 4,158 for next year.

8, *PROVINCIAL EXCISE*—concld.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 20. Experiment of the sale of plain country spirit in sealed bottles and employment of staff for bottling operations.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	..Rs. 17,784
Total ..	.. ,, 17,784	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—As one of the measures for the furtherance of the policy of prohibition Government has decided to introduce a system of selling plain country spirit in sealed bottles in certain areas of this Province. The system of selling liquor in sealed bottles only, is in force in certain other Provinces such as the Punjab, United Provinces and Central Provinces. The main object of this system is to discourage "on" drinking, it being considered that the convivial concourse of drinkers leads to much unnecessary consumption and that if a bottle be taken to a man's house the influence of his family may keep down his consumption to a minimum. As an experimental measure during the next year it is proposed to confine the scheme in the first instance to three urban areas, viz., Nasik city and Godhra and Bulsar towns where there are liquor warehouses which afford facilities for bottling operations. In some provinces the smallest bottle sold is a half pint but in the opinion of Government the sale of such small quantity would not serve the best interests of the experiment, viz., of discouraging the merely casual drinker and it is desirable to make those who drink liquor think twice before they spend the comparatively large sum needed for a pint or quart. It is accordingly proposed to begin the experiment with the supply of liquor in pint and quart bottles and if the experiment proves successful, the supply will be confined to quart bottles only. It is anticipated that the scheme will reduce the excise revenue to the extent of about Rs. 64,000. On the expenditure side the cost of the scheme during 1938-39 will come to Rs. 17,784 as shown below :—

	Rs.
(1) Employment of staff for bottling operations—	
(*a*) 2 clerks on Rs. 30 each per mensem	720
(*b*) 4 hamals (two on Rs. 19 each per mensem and two on Rs. 17 each per mensem)	864
(2) Purchase of materials—	
(*a*) 3 corking machines	200
(*b*) 1,84,600 quart and pint bottles inclusive of corks, capsules, labels, *etc.*	16,000
	17,784

		Rs.
8, Provincial Excise ..	Recurrent	*Nil.*
	Non-recurrent ..	2,61,042
	Total	2,61,042

10, FOREST.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 21. Acquisition of first class survey numbers within the forest demarcation line in the Poona and Satara Divisions.

Recurrent	..Rs. *Nil.*	Non-recurrent	.	..Rs. 40,000
Total ..	.. ,, 40,000	Ultimate annual recurrent		.. ,, *Nil.*

In the western parts of the Poona and Satara districts there are many wooded malki numbers buried in the forests, the teak trees in which are reserved to Government. Those numbers which Government intends ultimately to acquire and include in forest have been placed within the forest demarcation line. Permission cannot be given to cut the trees in these numbers which consequently are not of much use to the occupants. The Forest Grievances Enquiry Committee appointed in 1924 pointed out the hardship to the occupants of lands inside the demarcation line and recommended that Government should fix a time limit of say, five years, within which period lands required for forest should, if possible, be acquired by exchange, after which the demarcation line should be abolished and that the royalty trees standing on malki lands should be cut as soon as convenient and their after-growth ceded to the occupants. In the orders passed on the report of the Committee, Government undertook to invite proposals from the Commissioner, Central Division, for the acquisition of the lands. The total acreage of the malki lands within the demarcation line at the time that the Forests Grievances Committee reported was 278,599 acres namely 54,162 acres in Poona and 224,437 acres in Satara district. The lands have been carefully inspected and reclassified from the point of view of their utility for forest purposes. The results of the reclassification are :—

District.	Classified area.		Unclassified area.	Total area.
	Class I.	Classes II and III.		
	Acres.	Acres.	Acres.	Acres.
Poona	9,309	38,794	6,059	54,162
Satara	1,800	222,637	....	224,437
Total ..	11,109	261,431	6,059	278,599

Land classified as class I contains 25 to 125 royalty trees per acre and is likely to form valuable forest. In the land in classes II and III and the unclassified area the tree growth is comparatively poor. Government has decided to redraw the demarcation line so as to retain within it only the land classed in class I and to release the remaining area and have it cleared of teak growth as soon as possible.

It is proposed to acquire the 11,109 acres as early as funds permit. The cost of acquisition of the 9,309 acres in the Poona District is estimated at Rs. 3,00,000 and of the 1,800 acres in the Satara district at Rs. 90,000. About 949 acres from the Poona district and 180 acres from the Satara district have been selected for acquisition in 1938-39. A sum of Rs. 40,000 has been provided for both the districts in the budget estimates of 1938-39. The land will be acquired as far as possible however by exchange.

			Rs.
Grand Total—10, Forest ..	Recurrent ..	..	*Nil.*
	Non-recurrent	..	40,000
	Total	..	40,000

11, REGISTRATION.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 22. Revision of pay of the temporary staff employed in the Government Photo Registry Poona.

Recurrent	.. Rs. 1,715	Non-recurrent ...	.. Rs. *Nil.*
Total ..	.. ,, 1,715	Ultimate annual recurrent	.. ,, 9,467

Remarks.—The system of copying documents presented for registration by photography was introduced in 1921. In the initial stage the work of photo-copying was done under the supervision of the Manager, Photozinco Press, Poona, but the cost was borne by the Registration Department. This arrangement worked well when the system was in the experimental stage and was confined to a few offices only. After 1930 several offices were brought under the system and it was considered necessary to have a separate staff for, and some responsible officer in charge of, the work. Mr. M. C. Trivedi, who has been associated with this process since its inception, was appointed to the post with the designation of Supervisor of the Government Photo Registry. The whole of the establishment in the Government Photo Registry including the post of the Supervisor is temporary. The pay of Mr. Trivedi has been fixed by Government but that of the remaining staff has been fixed by the Inspector General of Registration under the powers delegated to him of appointing temporary men on a pay up to Rs. 100 per mensem subject to budget provision.

2. At present the photo-copying system has been extended to 62 sub-registry offices and further extensions are proposed. The staff is somewhat discontented at being paid at fixed rates for a number of years without increments. To remove discontent and increase efficiency it is proposed to give the staff graded scales of pay as shown below on the basis of those prevailing in the Photozinco Press, Poona, where the work turned out is of the same nature as in the Government Photo Registry :—

Name of the post.	Present rate. Rs.	Scale now proposed. Rs.
1 Supervisor	250	200—10—350 *plus* Rs. 50 personal pay.
1 Photographer	50—5—100	40—5/2—75—5—100
1 Head Enlarger	45	40—5/4—60
2 Enlargers	40, 35	35—1—50
1 Toner	42	35—1—50
1 Assistant Photographer	40	35—1—50
1 Film developer	32	20—1—45
2 Print developers	30	20—1—45
1 Print scrutiniser	30	20—1—45
1 Film fixer	25	20—1—45
3 Print fixers	25	20—1—45
1 Numberer	25	20—1—40
1 Assistant toner	25	20—1—40
1 Feeder	22	15—1—30
2 Sorters	20	15—1—30
5 Washers	20 and 15	15—1—30
3 Dark Room Assistants	15	15—1—30
3 Photo Registrars	50—3—92	50—3—92
4 Photo Registry Clerks	25—2—55	25—2—55
1 Film clerk (New post)	....	25—2—55
1 Film Recorder	30	40—5/4—60
1 Store-keeper	25—2—55	25—2—55
1 Office clerk	25—2—55	25—2—55
1 Despatching Assistant	25	25—2—55
1 Peon	15	18
1 Peon	12	17
5 Boy Peons	10	10

At the present rates of pay the average cost of the establishment amounts to Rs. 19,225 a year. With the revised scales the average cost will be Rs. 22,743 a year while the ultimate annual cost will be Rs. 28,692. If the proposed rates are sanctioned from 1st April 1938, the expenditure in the next year will increase by Rs. 1,715. Accordingly an amount sufficient to cover this excess is provided.

		Rs.
Grand Total—11, Registration ..	Recurrent	1,715
	Non-recurrent	*Nil.*
	Total	1,715

12, CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 23. Increase in the strength of the Motor Vehicles Department, Bombay.

Recurrent	.. Rs. 20,040	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. ,, 20,040	Ultimate annual recurrent	.. ,, 30,730

Remarks.—The Bombay Motor Vehicles Tax Act, 1935, came into operation from 1st April 1936. The administration of the Act and the rules framed under it imposed additional duties on the Motor Vehicles Department of the Commissioner of Police, Bombay. During the first year of its administration, the work was found to be very heavy. New registration certificates had to be prepared for old cars as well as for new, large amounts of cash and cheques, challans and money orders, had to be handled, and new records had to be instituted and maintained very carefully to prevent evasion. Correspondence regarding assessment and refunds of tax has also been considerable and work connected with weighing, testing, patrolling and court duties has increased greatly. To cope with the increasing work, additional staff was sanctioned last year, but this was found to be wholly inadequate. As a result, further assistance as under was given, and as the work has not diminished, it is necessary to continue it on a temporary basis.

Pay.	Rs.
(1) Inspector	300—10—400 per mensem.
(2) 3 Senior Clerks	145—5—180—10—230 per mensem each.
(3) 14 Clerks	50—5/2—90 and 95—5—140 per mensem each.
(4) 4 Constables	30—1/3—33—1/4—36 per mensem each.
Allowances, Honoraria, etc.	
(1) Conveyance allowance	50 per mensem } For Inspector.
(2) Clothing allowance	10 per mensem } For Inspector.
(3) House rent for 4 Constables.. ..	7 per mensem each.
Contingencies.	
(1) House rent* (for Inspector).. ..	120 per mensem.
(2) Clothing allowance for 4 Constables ..	1-8-8 per mensem each.

* The present incumbent is provided with free quarters and does not receive the house rent.

			Rs.
Grand Total—12, Charges on account of Motor Vehicles Taxation Acts.	Recurrent	..	20,040
	Non-recurrent	..	*Nil.*
	Total	..	20,040

13, OTHER TAXES AND DUTIES.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 24. Establishment for collecting Entertainment Duty in Ahmedabad City (including Cantonment).

Recurrent	..Rs.	1,380	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. ,,	1,380	Ultimate annual recurrent	.. ,,	1,620

Remarks.—The administration of the Bombay Entertainments Duty Act in Ahmedabad city was performed until last year by two clerks in the office of the Collector of Ahmedabad in addition to their ordinary duties. They were given Rs. 25 per mensem each, as special pay. This arrangement was not satisfactory as it interfered seriously with the clerks' ordinary duties. The supervision was unsatisfactory and leakage of revenue occurred. Ahmedabad has now 13 permanent cinemas in addition to other places of entertainment. Government, therefore, decided last year to employ special staff for this work. The following temporary establishment was employed from December 1936 to 28th February 1938 :—

1 clerk on Rs. 60 in the scale of Rs. 60—5/2—75 *plus* Rs. 10 conveyance allowance per mensem.

1 clerk on Rs. 25 in the scale of Rs. 25—5/2—55 *plus* Rs. 10 conveyance allowance per mensem.

The arrangement has proved satisfactory and it is now proposed to make the establishment permanent with effect from 1st March 1938. The cost during 1938-39 will amount to Rs. 1,380 (Rs. 1,140 for pay and Rs. 240 for conveyance allowance).

			Rs.
Grand Total—13, Other Taxes and Duties ..	Recurrent	..	1,380
	Non-recurrent	..	*Nil.*
	Total ..	..	1,380

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

(2) UNPRODUCTIVE.

AHMEDABAD DIVISION.

Hathmati and Khari Cut Canals.

ITEM 25. Construction of a bridge on the Khari Cut Canal in mile No. 6/3.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 2,440
Total ..	.. " 2,440	Ultimate annual recurrent	.. " *Nil.*

Remarks.—Considerable inconvenience is felt by the cultivators of the village of Naroda while crossing the Khari Cut Canal in order to reach their fields. This inconvenience is greatly accentuated during the monsoon when the level of the water in the canal is about 5 feet. It is chiefly during that period that the farmers are required to cross the canal with their bullocks and agricultural implements and it is, therefore, proposed to provide a suitable crossing at mile 6/3.

NASIK IRRIGATION DIVISION.

Kadwa River Works.

ITEM 26. Provision of an additional over-flow waste weir for the Waghad Tank.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 2,000
Total ..	.. " 2,000	Ultimate annual recurrent	.. " *Nil.*

Remarks.—The central portion of the embankment of the Waghad Tank Dam has slipped. In order to avoid further damage to the dam, it is proposed to provide an additional over-flow waste weir to relieve the pressure on the embankment in the central portion.

IRRIGATION RESEARCH DIVISION.

Nira Right Bank Canal.

ITEM 27. Survey and preparation of plans and estimates for a drainage scheme in the Brihan Maharashtra Sugar Syndicate area on distributary No. 24 of Branch No. 1 of the Nira Right Bank Canal.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 7,500
Total ..	.. " 7,500	Ultimate annual recurrent	.. " *Nil.*

Remarks.—In pursuance of a resolution moved in 1931 by a non-official member of the Legislative Council and passed by that body, Government appointed a Committee consisting of official and non-official members for the consideration of methods designed to improve the financial return from the irrigation works in the Deccan. The Committee submitted its report in 1932 and one of the chief recommendations made was that the establishment of sugar factories should be encouraged. In accordance with this recommendation, orders laying down certain general terms and conditions, subject to which Government were prepared to supply water for irrigational purposes to prospective sugar factories, were issued. There are now seven sugar factories actually in operation and one more has commenced growing cane and arranging to erect its plant. The establishment of sugar factories will, it is hoped, assist in the improvement of the financial position of the Deccan Canals and incidentally confer benefits direct and indirect on the localities in which they exist.

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—concld.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

(2) UNPRODUCTIVE—*contd.*

There is necessarily intensive irrigation of sugar cane in the sugar factory areas, with the result that the rise of sub-soil water in those areas is rapid and the whole of the adjoining low lying valley lands are liable to become water-logged and damaged within a short time. It is, therefore, necessary to carry out sub-soil drainage works in these areas. Under the terms of the agreements with the Companies the full cost of all the drainage schemes undertaken in their factory areas is recoverable by Government together with the cost of preliminary surveys and of the preparation of the projects.

The Brihan Maharashtra Sugar Syndicate having begun irrigation operations, it may soon become necessary to take up soil survey and drainage projects. It is, therefore, proposed to carry out survey and prepare plans and estimates for a drainage scheme in the area. The work is estimated to cost Rs. 11,103.

DHARWAR DIVISION.

Dharma Canal.

ITEM 28. Survey and preparation of plans and estimate for a storage reservoir on the Dharma River.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,000
Total ..	.. ,, 10,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—It is proposed to undertake the survey and to prepare plans and estimate for a project for a storage reservoir on the Dharma River to supplement as required the present natural river supply. At present there is only kharif irrigation on the Dharma Canal. The survey will ascertain the feasibility or otherwise of a project for a storage reservoir on the Dharma River for raising high class crops such as sugarcane, etc., by the introduction of perennial irrigation. The detailed estimate for the survey and preparation of the project has been called for and will be approved and sanctioned by the competent authority shortly.

			Rs.
Grand Total—	XVII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept.	Recurrent ..	*Nil.*
		Non-recurrent ..	21,940
		Total ..	21,940

18, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 29. Construction of new minor irrigation works.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	..Rs. 12,50,000
Total ..	.. ,, 12,50,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Government have decided that in any one year the provision for repairs and new works under "18—Other revenue expenditure financed from ordinary revenues" should not be less than the receipts from minor irrigation works. They have accordingly provided for 7 lakhs next year under the above head. In addition to this provision, Government propose to provide a non-recurrent sum of Rs. 12½ lakhs in order to execute some of the minor irrigation works proposed by Mr. C. O. Lowsley, late Special Engineer, Minor Irrigation Works, whose work was suspended in 1930 owing to financial stringency. It is proposed to proceed vigorously with all these schemes and in doing so to give preference first to schemes in areas where rainfall is precarious and secondly to schemes in areas where no irrigation works have hitherto been undertaken. Schemes, for instance, from the Bijapur District will be taken up immediately. The amount of Rs. 12,50,000 will be inclusive of the cost of such special establishment as may be found necessary.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

A—IRRIGATION WORKS.

(1) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

Ahmedabad Division.

ITEM 30. Additions and alterations to the two feet diameter inlet barrel in the Khari Bank near Naika Reservoir.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,850
Total	.. ,, 1,850	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—When the Khari River is in flood the existing inlet, being narrow, is not capable of dealing with the rain water satisfactorily, with the result that some lands of the villages of Navagam and Pinglaj frequently become submerged and the crops on them are destroyed. It is, therefore, proposed to make the necessary additions and alterations to the inlet.

ITEM 31. Acquisition of land for the Gam Tank at Damri.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,535
Total ..	.. ,, 1,535	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The land in the tank bed belonging to private individuals becomes submerged during the monsoon with the result that the crops growing thereon fail. As it is not possible to drain off the accumulated water it is proposed to acquire the land concerned.

Kaira and Panch Mahals Division.

ITEM 32. Provision of reinforced cement brick lining to the right bank canal of the Muvalia tank.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,855
Total ..	.. ,, 2,855	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—There is heavy leakage through the canal banks. This leakage, besides involving waste of water otherwise useful for irrigation, causes damage to crops in surrounding fields as well as to the District Local Board Road connecting Dohad with Nagrala, which becomes practically impassable for vehicular traffic. It has accordingly been proposed to provide a water-tight reinforced cement brick lining to the canal.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

(2) MISCELLANEOUS EXPENDITURE.

Surat and Broach Division.

ITEM 33. Survey of bandharas in the Bulsar Sub-division.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	1,080
Total ..	.. ,,	1,080	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The estimate is for the survey and preparation of projects for masonry bunds to improve irrigation and in some cases to protect agricultural land from tidal water.

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

(1) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

Surat and Broach Division.

ITEM 34. Improvements to the Timba Tank at Harsol, taluka Prantij.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	2,400
Total ..	.. ,,	2,400	Ultimate annual recurrent ..	,,	*Nil.*

Remarks.—In front of the cushion chambers of the left wing of the masonry overfall weir, 300′ long, of the tank, a scour hole, 75′ × 30′ × 6′, in the bed of the waste channel has been formed by the floods. It is therefore proposed to provide a 100′ long cushion chamber in the interests of the structural safety of the work.

Dharwar Division.

ITEM 35. Survey and preparation of plans and estimate for a pick-up weir scheme across the Malaprabha.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	7,414
Total ..	.. ,,	7,414	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The necessity of irrigation facilities in the scarcity tract of the Bijapur District is keenly felt. It is accordingly proposed to undertake a survey and prepare a project for a pick-up weir across the Malaprabha river at Shivyogmandir in the Badami taluka of the Bijapur District.

ITEM 36. Survey and preparation of plans and estimate for a pick-up weir scheme across the Ghataprabha.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	4,756
Total ..	.. ,,	4,756	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—The remarks against item 35 apply to this work also.

18, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—concld.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

A—IRRIGATION WORKS.

(2) MISCELLANEOUS EXPENDITURE.

Bijapur Division.

ITEM 37. Survey and preparation of plans and estimate for a project at the Peacock gorge across the Malaprabha.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 3,000
Total	,, 3,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—It is proposed to investigate the feasibility of a project for a pick-up weir at the Peacock gorge near Manoli to make use of the flow in the Malaprabha River. The estimate for the detailed survey and the preparation of the project has been called for and will be approved and sanctioned technically by the competent authority shortly.

		Rs.
Grand Total—18, Other Revenue Expenditure financed from Ordinary Revenues.	Recurrent	*Nil.*
	Non-recurrent ..	12,74,890
	Total	12,74,890

25, GENERAL ADMINISTRATION.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 38. Addition of one clerk to the office of the Commissioner, C. D.

Recurrent	..Rs. 1,325	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. ,, 1,325	Ultimate annual recurrent	.. ,, 1,561

Remarks.—Owing to heavy work in the office of the Commissioner, C. D., Government sanctioned, in 1934, the employment of a temporary clerk on Rs. 105—5—140 for a year in the first instance and later continued the post up to 15th June 1937 (*vide* page 175 of the Budget of the Government of Bombay for 1936–37). As work in the Commissioner's office shows no tendency to become lighter, the post has been retained up to 31st March 1938, and it is proposed to make it permanent. The additional post is necessary in the interests of efficiency.

ITEM 39. Creation of Pardi Mahal in the Surat district.

Recurrent	.. Rs. 1,551	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 1,551	Ultimate annual recurrent	.. ,, 1,343

Remarks.—In August 1932 Government, as a measure of economy, abolished the Pardi taluka of the Surat district by including its 81 villages in the Bulsar taluka and transferring 31 villages from Bulsar taluka to the Jalalpore and Chikhli talukas. The saving effected amounted to Rs. 11,360 a year. Ever since this step was taken representations have been received from the people whom the measure has affected. An investigation made by the Collector in 1936 has disclosed the fact that the change has not been satisfactory, and that the inconvenience caused outweighs the saving effected. Government accordingly propose to restore the *status quo* of the 112 villages concerned, but propose in the interests of economy to make Pardi and Chikhli into mahals instead of talukas. The additional cost involved is as under :—

	Per mensem.	Average cost per mensem.
	Rs.	Rs.
2 Mahalkaris	150—5—200 each	366·6
Permanent travelling allowance	30 each	60
1 Circle Inspector	25—5/2—55	42·7
Permanent travelling allowance	15	15
3 Peons	13 each	39
		523·3
Less—Saving effected by the abolition of the post of Mamlatdar, Chikhli, including permanent travelling allowance		340·7
		182·6
		× 12
Average additional cost per annum ..		2,191·2

Even after introducing these changes there will be a saving of over Rs. 9,000 a year in the expenditure incurred up to 1932. Out of the average additional cost, Rs. 1,343 on account of the two mahalkaris and two peons (less the saving resulting from the abolition of a post of mamlatdar) is debitable to the head " 25, General Administration " and the balance of Rs. 848 on account of the circle inspector and one peon to the head " 7, Land Revenue ". A separate statement for the latter will be found under the head " 7, Land Revenue " (item 1).

ITEM 40. Retention of temporary establishment in the Bombay Suburban District.

Recurrent	..Rs. 12,759	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. ,, 12,759	Ultimate annual recurrent	.. ,, 12,306

Remarks.—Since the creation of the Bombay Suburban District the bulk of the establishment in the district has been employed on a temporary basis from year to year. The posts

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

mentioned below have been last sanctioned up to 28th February 1938. It is now proposed to make the establishment permanent since the reorganisation of the district is complete, and there is no likelihood of the present work decreasing.

	Pay per mensem.
	Rs.
7 Clerks	50—5/2—90—E. B.—5—140 each.
1 Typist	50—5/2—90—E. B.—5—140.
1 Surveyor	75—5/2—110—E. B.—5—140.
1 Draftsman ..	50—5/2—90—E. B.—5—140.
3 Peons	19 each to 2 peons working in Bombay *plus* free accommodation in Development Chawls and Rs. 18 to one peon serving in Bandra.
2 Blue copy printers ..	Rs. 19 to one blue copy printer serving in Bombay *plus* free accommodation in Development Chawls and Rs. 18 to the other serving in Bandra.
2 Survey coolies	Rs. 24 each.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 41. Reorganisation of the Secretariat Record Office, Bombay.

Recurrent	..Rs. 11,980	Non-recurrent ..	..Rs. 2,950
Total ..	.. ,, 14,930	Ultimate annual recurrent	.. ,, 2,234

.. ..

(a) Permanent addition to the Record Office establishment.

.. ..

Remarks.—Owing to serious congestion of records in the Record Office, it has become very necessary to take immediate and effective steps for the re-arrangement and preservation of the records. The present staff of the Secretariat Record Office is grossly inadequate for this purpose. As space has to be found within the existing accommodation in the Record Office itself for "in takings", it will have to be secured by weeding out unnecessary papers and re-arranging the existing records. It is impossible for the Record Keeper who is already overworked to do this in addition to his other duties. It is, therefore, proposed to give him an Assistant who will relieve the Record Keeper of the routine work thus enabling him to attend to the more responsible part of his other duties. It is not however proposed to create a new post. It is proposed to convert the existing post of a clerk on a pay scale of Rs. 60—4—100—6—190 into that of an Assistant Record Keeper on the time-scale of Rs. 100—5—120—10—220.

One post of a clerk was retrenched in 1932, with a view to economy. This retrenchment has left the Record Office work much in arrears. It is therefore proposed to sanction one post of a permanent weeding and general clerk in the grade of Rs. 50—3—95—5—160.

The records also require to be dusted from time to time. Owing to inadequacy of staff this work is not being properly done and the necessity of doing it is obvious. It is therefore proposed to sanction two posts of Hamals on Rs. 19 each.

The additional staff proposed is thus as follows:—

(1) Assistant Record Keeper on Rs. 100—5—120—10—220.

(2) One clerk on Rs. 50—3—95—5—160.

(3) Two Hamals on Rs. 19 each.

The actual cost for the first year (11 months) will be as follows:—

	Rs.
Assistant Record Keeper	110
One clerk	550
Two Hamals	418
	1,078

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

(b) *Filming of old records.*

Remarks.—Another matter requiring immediate attention is the preservation of old records in the Record Office. These records are worn out and too delicate to handle and unless immediate and effective steps are taken for their preservation there is serious danger of their disappearance. The documents calling for special attention are the manuscript records prior to 1820. These number 6,000 of which about 2,500 call for immediate attention, being in a very bad condition. Government are advised that the cheapest and most effective way of preserving these records is to film them. It is therefore proposed to film 2,500 diaries in the first instance.

The total cost of filming them which will take three years has been estimated as follows:—

	Rs.
(1) Cost of filming including material, labour, and all other overhead charges	31,250
(2) Equipment, i.e., apparatus consisting of camera, lenses, chambers, reading desk enlargers etc.	2,350
(3) Storage, cabinets, containers, foils etc.	1,700
	35,300

The cost for the first year (11 months) is estimated as under:—

	Rs.
(1) Cost of filming	10,902
(2) Equipment	2,050
(3) Storage, cabinets, containers, foils etc.	900
	13,852

The work will be carried out by the Government Photo-Registry Office, Poona.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 42. Revision of pay of inferior Government servants in the City of Bombay.

Recurrent ..	Rs. 6,105	Non-recurrent ..	.. Rs. *Nil.*
Total	„ 6,105	Ultimate annual recurrent	.. „ 6,660

Remarks.—The scales of pay of the different grades of inferior Government servants were recently revised as a part of the general scheme of the reduction of salaries. The old rates of pay of these Government servants were generally reduced by one rupee for new entrants. Government consider that inferior Government servants in the City of Bombay should be paid a scale of pay consistent with the high cost of living in the City and that no distinction should be made between old and new entrants. They propose accordingly to increase the rates of pay by Rs. 2 in the case of old entrants and by Rs. 3 in that of new entrants. Many of the inferior Government servants who do not elect to stay in the Development Chawls are granted house-rent allowance and the total expenditure incurred thereon is about Rs. 17,500. It is proposed to house all the servants in the Development Chawls and to abolish the house-rent allowance now being paid. The proposal will mean a saving of Rs. 17,500 per annum but this will be counterbalanced by the cost of railway season tickets which are supplied free to those inferior servants who stay in Worli Chawls. The cost of revision of pay during

25, GENERAL ADMINISTRATION—concld.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

the 11 months of next year has been estimated at Rs. 6,105 under "25, General Administration" and at Rs. 39,619 under the other major heads as follows :—

	Rs.
7—Land Revenue	811
8—Provincial Excise	308
9—Stamps	770
11—Registration	220
27—Administration of Justice	6,160
29—Police	2,728
37—Education	2,640
38—Medical	15,741
39—Public Health	154
41—Veterinary	858
42—Co-operation	231
43—Industries	715
47—Miscellaneous Departments	649
50—Civil Works	1,441
52—Bombay Development Scheme	4,928
56—Stationery and Printing	1,265
	39,619

2. New item statements have not been included under the other heads shown in paragraph 1 above. But the additional cost on account of each major head has been included in the total provision for that head.

			Rs.
Grand Total—25, General Administration ..	Recurrent	..	33,720
	Non-recurrent	..	2,950
	Total	..	36,670

27, *ADMINISTRATION OF JUSTICE.*

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 43. Additional Deputy Registrar in the Court of Small Causes, Bombay.

Recurrent	.. Rs. 3,300	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 3,300	Ultimate annual recurrent ..	,, 4,275

Remarks.—There are at present six Judges in the Court of Small Causes, Bombay, including the Chief Judge, and they have to devote about an hour per day in open Court for the disposal of miscellaneous work of a quasi-judicial nature, e.g., applications for stay of execution, for reduction of instalments, for raising attachments, etc.

The number of suits instituted in the Small Causes Court in the last three years was between thirty-seven and thirty-eight thousand. The Judges find it difficult to cope with the institutions, though they work at a very high pressure. In the Court of Small Causes at Calcutta, there are six Judges, though the file is not so heavy as that of the Small Causes Court, Bombay.

There are at present two posts, one of Registrar and one of Deputy Registrar, in the Small Causes Court. Both these officers are fully occupied with the administrative work of the Small Causes Court. It is therefore proposed to create an appointment of an Additional Deputy Registrar on Rs. 300—15—375 for a period of two years in the first instance, and to assign to him miscellaneous work of the nature referred to above. This measure will enable the Judges to devote more time to the disposal of regular suits and obviate the necessity for the appointment of an additional Judge. The provision required for this appointment in the year 1938-39 will be Rs. 3,300.

		Rs.
Grand Total—27, Administration of Justice ..	Recurrent ..	3,300
	Non-recurrent ..	*Nil.*
	Total ..	3,300

28, JAILS AND CONVICT SETTLEMENTS.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 44. Extension to the Girls' Home at the criminal tribes settlement at Sholapur.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,200
Total	.. „ 1,200	Ultimate annual recurrent .. „	*Nil.*

Remarks.—Owing to the extension of the Children Act to the Sholapur district, girls dealt with under the Act are sent on remand and commitment to the Girls' Home at the settlement, which has been certified under the Act.

The present accommodation in the Home is for 14 girls only, but the number increased in 1936-37 to 22 with the result that four of them had to sleep in the grinding room and the remaining four on the verandah with 8 small boys and the matron. The average increase on account of the extension of the Act will be about 8. The immediate need is for a large sleeping room which is estimated to cost about Rs. 1,200.

		Rs.
Grand Total—28, Jails and Convict Settlements ..	Recurrent ..	*Nil.*
	Non-recurrent..	1,200
	Total ..	1,200

29, POLICE.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 45. Increase in the strength of the Bombay City Police.

Recurrent ..	.. Rs. 30,551	Non-recurrent ..	.. Rs. 2,027
Total ..	.. „ 32,578	Ultimate annual recurrent ..	„ 36,217

Remarks.—After the communal riots of February 1929 the Commissioner of Police, Bombay, prepared a scheme as detailed below for enabling the Bombay City Police to cope with sudden and violent disorders :—

(*a*) Additional police force consisting of 34 Sergeants, 29 Head Constables and 505 Constables.

(*b*) Purchase of 6 Morris trucks.

(*c*) Construction of 7 pucca built police chowkies.

This scheme was strongly supported by the Bombay Riots Enquiry Committee of 1929. Owing, however, to acute financial stringency, it was not found possible to give effect to the whole scheme, but with the consent of the Legislative Council instalments of the scheme have been sanctioned from time to time as follows :—

In 1929.

(*a*) 34 Sergeants, 9 motor lorry drivers, 50 armed police constables and the purchase of 6 trucks.

In 1934.

(*b*) 9 Head Constables and 91 Constables.

In 1935.

(*c*) 7 Head Constables and 256 Constables.

In 1936.

(*d*) 2 Jemadars, 5 Head Constables and 35 Constables.

Government are convinced that it is essential to complete the whole of the remaining part of the original scheme and they have decided to sanction the last instalment of 6 Head Constables and 63 Constables with effect from 1st April 1938. The cost on account of pay, allowances, etc., of this additional police staff amounts to Rs. 30,551 for 11 months of the next year as shown in detail below :—

	Cost per month. Rs. a. p.
(1) *Pay of establishment—*	
Armed Police—	
6 Head Constables on Rs. 38—1—50 per mensem each ..	228 0 0
37 Constables on Rs. 30—1/3—33—1/4—36 per mensem each.	1,110 0 0
Unarmed Police (for traffic duty)—	
26 Constables on Rs. 30—1/3—33—1/4—36 per mensem each .	780 0 0
Traffic duty allowance (special pay) to 26 Constables at Rs. 2 per mensem each	52 0 0
	2,170 0 0

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

	Cost per month.
	Rs. a. p.
(2) *Allowances, honoraria, etc.*—	
House-rent allowance to 6 Head Constables at Rs. 10 per mensem each	60 0 0
House-rent allowance to 63 Constables at Rs. 7 per mensem each	441 0 0
	501 0 0
(3) *Contingencies*—	
Clothing charges for 6 Head Constables and 63 Constables at Rs. 1-8-8 per mensem each	106 6 0
Total ..	2,777 6 0
	×11 months.
Total (recurrent) ..	30,551 2 0
Add—Non-recurrent (cost of arms)	2,027 0 0
Grand Total ..	32,578 2 0
Or say in round figure ..	32,578 0 0

ITEM 46. Organization and training of volunteer Police Corps in cities.

Recurrent ..	.. Rs. 25,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 25,000	Ultimate annual recurrent ..	„ 25,000

Remarks.—A scheme for the organization and training of volunteer Police Corps in cities is under the consideration of Government and is likely to be ready in the year 1938-39 when the amount of Rs. 25,000 now provided in the budget will be required for the introduction of the scheme in Bombay City as an experimental measure.

		Rs.
Grand Total—29, Police ..	Recurrent ..	55,551
	Non-recurrent ..	2,027
	Total ..	57,578

37, EDUCATION.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 47. Additional staff, etc., required in connection with the introduction of the scheme of bifurcation of studies in the Sydenham College of Commerce and Economics, Bombay.

Recurrent ..	.. Rs. 8,775	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 8,775	Ultimate annual recurrent .. „	14,424

Remarks.—The scheme of bifurcation of studies sanctioned by the University was introduced in Government Arts Colleges with effect from June 1937. Its introduction in the Sydenham College of Commerce and Economics, Bombay, was, however, postponed in consultation with the University till June 1938. It is not possible to prevail upon the University to postpone it to a further date. Government have accordingly decided that the scheme should be introduced in the College of Commerce with effect from June 1938.

The introduction of the scheme in the College will necessitate the opening of a First Year Commerce Class, the teaching of additional subjects, the entertainment of additional staff and the incurring of additional expenditure on contingencies. As, however, the accommodation in the College is limited and the additional space required will not be available in the next academic year, Government have decided that the scheme should be introduced on a limited scale in that year by opening only one division of the First Year Commerce Class and restricting the Intermediate Commerce Class to one division and that when the extra accommodation required is provided, the scheme should be introduced to the full extent as originally contemplated. The total cost required for nine months in the year 1938-39 on staff amounts to Rs. 8,775 as shown in the statement printed below while the average annual cost amounts to Rs. 14,424.

It is expected that when the scheme is introduced to the full extent there will be an increase in the number of students to the extent of about 300, but as the accommodation available in the present building of the College is very limited, it is proposed to take in only 60 students more in the next year. There may, therefore, be expected to be an increase in fee receipts of Rs. 12,000. The introduction of the scheme will not thus entail any net extra cost on Government next year.

Statement showing the cost in the year 1938-39 (for 9 months) and the average annual cost on account of the additional staff, contingencies, required in connection with the introduction of the bifurcation scheme in the Sydenham College of Commerce and Economics, Bombay.

Additional staff required.	Scale of pay.	Cost in the first year 1938-39 (for nine months).	Total average annual recurring cost.	Additional recurring income from fees in 1938-39.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1 Lecturer in English (B.E.S. Class II)	170—10—250—efficiency bar—15—400 efficiency bar—20—500.	1,530	2,748	
Compensatory allowance	....	495	720	
1 Assistant Lecturer in English (S.E.S.)	130—10—200 ..	1,170	1,980	
House rent allowance	....	180	240	
1 Lecturer in Economics (B.E.S. Class II)	170—10—250—efficiency bar—15—400 efficiency bar—20—500.	1,530	2,748	
Compensatory allowance	....	495	720	
1 Lecturer in Commerce (B.E.S. Class II)	170—10—250—efficiency bar—15—400 efficiency bar—20—500.	1,530	2,748	
Compensatory allowance	....	495	720	
1 Assistant Part-time Lecturer in Gujarati	75	675	900	
1 Assistant Part-time Lecturer in Marathi	75	675	900	
Total ..	....	8,775	14,424	12,000

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ITEM 48. Development of the Government Anglo-Vernacular Girls' Middle School at Nasik into a full-fledged High School.

Recurrent ..	.. Rs. 800	Non-recurrent ..	.. Rs. 600
Total ..	.. „ 1,400	Ultimate annual recurrent ..	„ 1,619

Remarks.—There are at present two Anglo-Vernacular Middle Schools for girls at Nasik, viz. (1) the Government Anglo-Vernacular Girls' School and (2) the Seva Sadan Anglo-Vernacular Girls' School, each teaching the first four standards. There is, however, no High School for girls at Nasik and consequently nearly 50 per cent. of the pupils in one of the three classes in each of the three highest standards (V-VII) in the Government High School for Boys at Nasik are girls. In recent years there has been an increasing demand for the opening of higher standards in the Anglo-Vernacular Girls' Middle School, Nasik, and several representations from the citizens of Nasik have been made in the matter to the Department of Public Instruction. Many girls whose guardians do not approve of sending their wards to the mixed schools have their education discontinued. Some girls go elsewhere for want of proper facilities for further education in the local secondary schools for boys. There being no other school at Nasik to supply this deficiency it is very necessary to develop the Government Anglo-Vernacular Girls' Middle School, Nasik, .into a full-fledged High School as soon as possible. In the beginning it is proposed to open Standard V from June 1938 and the remaining two standards will be opened in the two succeeding years, i.e. from June 1939 and June 1940 respectively. The proposed provision of Rs. 1,400 for the next year consists of Rs. 765 on account of the pay for nine months of an additional graduate Assistant Mistress in the scale of Rs. 85—5—115—efficiency bar—5—145—efficiency bar—6—175 for the additional class to be opened next year, plus a sum of Rs. 600 (non-recurrent) for purchasing furniture, equipment, etc., required for the additional class, plus a sum of Rs. 35 to be added to the usual annual contract grant of the school on account of the additional class.

ITEM 49. Development of the Government Anglo-Vernacular Girls' Middle School, Dharwar, into a full-fledged High School.

Recurrent ..	.. Rs. 800	Non-recurrent ..	.. Rs. 600
Total ..	.. „ 1,400	Ultimate annual recurrent ..	„ 1,619

Remarks.—The Anglo-Vernacular Girls' School, Dharwar, was opened in 1920 and because it was not growing, it was amalgamated in 1926 with the Training College for Women at Dharwar as the arrangement was then considered more convenient and economical. The position has since entirely changed. Of late there has been an increasing demand for opening higher standards in the Government Anglo-Vernacular Girls' Middle School, Dharwar, and as there is no other Secondary School for Girls teaching the full Matriculation course in Dharwar the demand deserves serious consideration. Government have recognised the need of developing the school into a full-fledged High School and assurance was given to the Legislative Council in 1936 to the effect that Government would take the necessary action when financial conditions improved. In the interests of the secondary education of girls in Dharwar Government consider that they should develop the school into a High School without further delay.

The proposal involves the separation of the School from the Training College for Women and the opening of Standard V from June 1938 and Standards VI and VII in the two succeeding years, viz. 1939 and 1940. It will be necessary to entertain additional teaching staff and also clerical as well as menial staff when the school is developed into a full High School. In the beginning it is proposed to provide Rs. 1,400 for the year 1938-39 which covers the following items of recurring and non-recurring expenditure.

Recurring.

	Rs.
(i) Pay for nine months of an additional graduate Mistress in the scale of Rs. 85—5—115—efficiency bar—5—145—efficiency bar—6—175 in respect of an additional class to be opened next year.	765
(ii) Increase in the contract grant of Rs. 150 for the school which is at present included in the contract grant of the Training College for Women, Dharwar.	35
	800

Non-recurring.

Purchase of furniture, apparatus, equipment, etc., for the additional class and the laboratory, etc.	600
Total ..	1,400

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The school has been located in the buildings of the Training College for Women, Dharwar, since its amalgamation in 1926. The accommodation in the buildings will not however be adequate for the growing needs of both the school and the College. Government have considered the question of housing the school and it appears that the Hostel attached to Government High School, Dharwar, which remains half vacant can provide the requisite accommodation for the proposed Girls' High School after certain additions and alterations are carried out in the hostel buildings. Non-recurring expenditure in respect of the additions and alterations will be necessary during 1938-39 in addition to the amount specified above. Pending arrangements for locating the school in the hostel buildings the school will continue to remain in the Training College buildings.

ITEM 50. Scheme of Provident Fund for teachers in recognised secondary schools.

Recurrent ..	.. Rs. 10,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 10,000	Ultimate annual recurrent ..	„ 1,85,685

Remarks.—The question of establishing a State-aided Fund for teachers in non-Government secondary schools was under consideration of Government during the years 1923-1927 but it was held over on financial grounds. Government now think that the time has come when it should be taken up in the general interest of education. That provision for old age is essential for teachers in non-Government secondary schools is a fact on which there are no two opinions. A teacher cannot be expected to devote himself whole-heartedly to the welfare of his pupils, unless he is assured of adequate provision for his old age. The institution of a Provident Fund will stabilise the position of teachers in non-Government Secondary schools and will create in them an abiding interest in their professional work. It will thus ensure better work and thereby raise the standard of education. Further by the institution of such a scheme Government will obtain a greater measure of legitimate and healthy control over Secondary schools and will be in a position to see that the Department obtains adequate value for the money spent on secondary education. Government therefore consider that the institution of a Provident Fund subsidised by Government is a step in the right direction and have approved the outlines of a scheme submitted by the Director of Public Instruction under which the cost to Government is estimated roughly at Rs. 10,000 per annum for some years to come and Rs. 1,85,685 after a period of 25 years. A provision of Rs. 10,000 has been made in the budget.

ITEM 51. Provision for State Scholarships tenable abroad.

Recurrent ..	.. Rs. 9,600	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 9,600	Ultimate annual recurrent ..	„ 9,600

Remarks.—Prior to 1921 all State Scholarships for study abroad were sanctioned by the Government of India from Imperial Revenues. Since 1921, however, these scholarships have been provincialised. The scheme for the grant of these scholarships was finally sanctioned by Government in 1931 but owing to financial stringency Government have not found it possible to make any provision for the purpose. In the absence of any provision in the budget, applications for State Scholarships tenable abroad are not considered. Although the cost on account of the scholarships under the scheme comes to Rs. 38,400, a provision of Rs. 9,600 for three State Technical Scholarships only has been made in the first instance.

ITEM 52. Lecturer in Marathi at the Elphinstone College, Bombay.

Recurrent ..	.. Rs. 1,530	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,530	Ultimate annual recurrent ..	„ 2,748

Remarks.—Provision for the teaching of vernaculars in Government Arts Colleges was for the first time made in 1921 and five post of Lecturers in Marathi, Gujarati and Kanarese were sanctioned as an experimental measure for two years in the various Government Arts Colleges. Of these, two posts were for Marathi, one at the Deccan College and the other at the Elphinstone College. All these posts were subsequently made part-time and non-pensionable. The vernaculars were then prescribed as optional subjects for the B.A. and M.A. examinations. As it was then found that only four or five students were taking Marathi at the Elphinstone College and as provision for Marathi was available at the Deccan College, the part-time post of

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Lecturer in that subject at the Elphinstone College was abolished in 1927 and arrangements were made with the Principal of the Wilson College for the students of the Elphinstone College to receive tuition in Marathi at the Wilson College. Later on the Deccan College was closed and the part-time post of Lecturer in Marathi was also abolished. Thereafter there was no provision for teaching Marathi in any of the Government Arts Colleges. In the bifurcation scheme introduced by the University in Arts Colleges since 1937 teaching of composition in a modern language has been introduced in the first and second year classes in Arts and Science. In the additional staff sanctioned for the Government Arts Colleges from the current year on account of the bifurcation scheme new full time posts of lecturers in the Bombay Educational Service Class II have been created for Gujarati, Kanarese and Urdu at the Gujarat, Karnatak and Ismail Colleges respectively and one such post for Gujarati has also been created at the Elphinstone College, but no such post has been created for Marathi. Arrangements for the teaching of this subject at the Elphinstone College has been made by deputing for part-time duty the assistant lecturers at the Secondary Training College and the Ismail College. This is highly unsatisfactory not only from the point of view of comparison with the other vernaculars but also from the point of view of the number of students taking Marathi in the first and second year courses. It is therefore proposed to create for the Elphinstone College a temporary post of Lecturer in Marathi in the Bombay Educational Service Class II on the revised scale of Rs. 170—10—250—efficiency bar—15—400—efficiency bar—20—500 with effect from June 1938. The provision proposed for next year, viz., Rs. 1,530 is for nine months.

ITEM 53. New schemes of educational expansion and improvement.

Recurrent .. Rs.	18,00,000	Non-recurrent .. Rs.	6,00,000
Total .. .. „	24,00,000	Ultimate annual recurrent .. .. „	18,00,000

Remarks.—This lump provision is intended for schemes of educational expansion and improvement. It has not been possible to prepare in detail the various schemes contemplated and consequently a lump provision has been proposed.

		Rs.
Grand Total—37, Education ..	Recurrent	.. 18,31,505
	Non-recurrent	.. 6,01,200
	Total	.. 24,32,705

38, MEDICAL.

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ITEM 54. Creation of a post of an honorary surgeon and opening the operation theatre at the B. J. Hospital for Children, Bombay.

Recurrent ..	.. Rs. 920	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 920	Ultimate annual recurrent .. „	1,000

Remarks.—The present arrangement under which all surgical work at the B. J. Hospital for Children, Bombay, is distributed among the various surgeons of the J. J. Hospital, Bombay, is found to be unsatisfactory. It is, therefore, proposed to create a post of an honorary surgeon, without honorarium, at the B. J. Hospital for children for a period of three years in the first instance. The proposal involves the opening of the operation theatre which is at present lying idle at that hospital and the appointment of an assistant theatre sister. It is proposed to meet the recurrent expenditure on account of the pay and allowances of the assistant theatre sister and the non-recurrent initial expenditure of Rs. 1,600 on equipment and linen for the operation theatre from the funds received from the Hospital Maintenance Fund Committee, and the recurrent expenditure of Rs. 1,000 on account of drugs, dressings, gloves, etc., will be met by Government.

ITEM 55. Additional ward servants and sweepers at the Civil Hospital, Ahmedabad.

Recurrent ..	.. Rs. 1,551	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,551	Ultimate annual recurrent .. „	1,692

Remarks.—At present the Civil Hospital, Ahmedabad, has a staff of 35 ward servants and 18 sweepers, which was sanctioned when the average number of in-patients was 220. The average number of in-patients has now gone above 250 and it is reported that there is no likelihood of its going down. According to the accepted ratio of one ward servant for 6 patients and one sweeper for 12 patients, the hospital should have 41 ward servants and 21 sweepers. The Civil Surgeon, therefore, represented the necessity of additional staff and Government have decided to sanction an additional staff of 6 ward servants on Rs. 16 per mensem each and 3 sweepers on Rs. 15 per mensem each. The expenditure during the year 1938–39 amounts to Rs. 1,551.

ITEM 56. Viscera boxes and bottles for civil hospitals and Government and grant-in-aid dispensaries.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 5,685
Total ..	.. „ 5,685	Ultimate annual recurrent .. „	*Nil*

Remarks.—The existing arrangement in regard to the despatch of viscera and other medico-legal exhibits to the Chemical Analyser to Government for examination is reported to be defective and to afford scope for manipulation. It is considered necessary that viscera, etc., sent to the Chemical Analyser should be more securely packed under lock and key. The Surgeon General with the Government of Bombay has devised special bottles in wooden boxes for this purpose. It is proposed to try two kinds of boxes, one containing one bottle and the other containing two bottles with a corrugated card board case for each bottle. It is proposed to supply these boxes to grant-in-aid and Government dispensaries. Each dispensary will be supplied with one box of each set. The proposal involves a non-recurrent expenditure of Rs. 5,685.

ITEM 57. Thresh disinfector for the use of the G. T. and the Cama and Albless Hospitals, Bombay.

Recurrent ..	.. Rs. 231	Non-recurrent ..	.. Rs. 4,348
Total ..	.. „ 4,579	Ultimate annual recurrent .. „	252

Remarks.—The need of a disinfector is badly felt at the G. T. Hospital, Bombay, for disinfecting clothes etc., of patients. There is an enormous number of bugs at this hospital and it is

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not found possible to get rid of them by ordinary means such as the use of kerosene oil. The disinfector will also be made available for the use of the Cama and Albless Hospitals, Bombay, which is situated in the same locality. Nearly all big hospitals are supplied now-a-days with disinfectors. The proposal involves the following expenditure :—

Recurrent—

	Cost per annum.
	Rs.
(1) Entertainment of an additional hamal on the temporary establishment of the G. T. Hospital, Bombay, to work the disinfector, at Rs. 21 per mensem.	252
(2) Fuel for the disinfector	215
Total ..	467

Non-recurrent—

	Rs.
(1) Purchase of Thresh disinfector	3,859
(2) Erection charges	325
(3) Unforeseen Contingencies	164
(4) Construction of shed for housing the disinfector ..	1,402
Total ..	5,750

The cost of the fuel, i.e. Rs. 215 per annum, will be met from the existing grants of the G. T. Hospital and the Cama and Albless Hospitals, Bombay, and the cost of constructing the shed for housing the disinfector, i.e. Rs. 1,402, will be met from the discretionary grant of the Surgeon General.

ITEM 58. Special Leprosy Officer in the Bombay Medical Service, Class II.

Recurrent ..	.. Rs. 2,700	Non-recurrent ..	.. Rs. 267
Total ..	.. ,, 2,967	Ultimate annual recurrent ..	,, 4,100

Remarks.—The question regarding the measures to be adopted for combating leprosy in this Province has been under consideration of Government for some time. After careful consideration it was decided that the best course to adopt would be (1) to open in collaboration with the British Empire Leprosy Relief Association more treatment centres and (2) to appoint a Special Leprosy Officer. Both these measures were, however, kept pending the formation of the Bombay Branch of the British Empire Leprosy Relief Association on a revised basis. The revised constitution of the Bombay Branch of the Association has now been finally approved both by Government and the Association and nominations to the revised Provincial Council have also been mostly made. The new Branch will begin to function shortly and it is proposed that the appointment of the Special Leprosy Officer contemplated should also be made at an early date. In view of the fact that the Officer will be an expert adviser to Government as well as to the Provincial Branch of the British Empire Leprosy Relief Association in matters connected with leprosy relief and will also be expected to supervise the work of the district councils and advise them, it is considered desirable that the officer to be appointed should be in the Bombay Medical Service, Class II scale of Rs. 200—40/3—400. The appointment will,

however, be for two years only in the first instance. He will, in addition, draw the usual travelling allowance admissible to him according to the rules for his tours in connection with his duties. The cost during 1938-39 will amount to Rs. 2,967 as detailed below :—

	Rs.
Pay of the B. M. S. Officer, Class II, in the scale of Rs. 200—40/3—400 for 11 months	2,200
Travelling allowance and deputation charges	767
Total ..	2,967

ITEM 59. Taking over of 26 beds in the Ellappa Balaram Pavilion and 35 beds in the B. J. Hospital for Children at the J. J. Hospital, Bombay.

Recurrent ..	.. Rs. 48,666	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 48,666	Ultimate annual recurrent ..	,, 50,783

Remarks.—In 1931 as a measure of retrenchment Government closed down 142 beds in some of the Government Hospitals in Bombay City. Thereafter with the help of the donations received through the Hospital Maintenance Fund Committee and the Royal Western India Turf Club and some other donations, 102 beds have been re-opened and are being maintained temporarily from year to year from the balance in the Hospital Maintenance Fund and the occasional help that is being received from the Royal Western India Turf Club from the proceeds of the Special Race Day Meeting held every year. However, the balance in the Hospital Maintenance Fund is diminishing rapidly and will eventually be wiped out completely in the not-distant future. Government, therefore, considered the question whether all of the 102 beds referred to above, or at least some of them, could be maintained as a permanent measure from Provincial revenues. They have decided that 61 of the 102 re-opened beds should be maintained on a permanent basis. The estimated cost on account of opening of 26 beds in the Ellappa Balaram Pavilion comes to Rs. 22,136 during the next year and Rs. 23,445 per annum thereafter. The estimated cost on account of opening of 35 beds in the B. J. Hospital for Children comes to Rs. 26,530 during the next year and Rs. 27,338 per annum thereafter.

ITEM 60. Expansion of the Out-patient Department at the G. T. Hospital, Bombay.

Recurrent ..	.. Rs. 5,104	Non-recurrent ..	.. Rs. 2,682
Total ..	.. ,, 7,786	Ultimate annual recurrent ..	,, 8,197

Remarks.—The staff as well as the accommodation available in the out-patient department of the G. T. Hospital, Bombay are quite inadequate to deal with the large number of patients attending the hospital for treatment. The Superintendent of the hospital, therefore, submitted proposals (1) for an increase in the staff and (2) for non-recurrent expenditure in connection with the conversion of Wards Nos. V and VI of the hospital into an out-patient department and the purchase of additional equipment and surgical appliances for that department.

The proposals are briefly :—

(1) to entertain the following additional staff :—

(*a*) 1 subordinate medical service officer on Rs. 60—5—170 (Probationer Rs. 50) *plus* house rent and compensatory local allowances.

(*b*) 1 compounder on Rs. 28—3—85.

(*c*) 1 hamal on Rs. 21 per mensem.

(*d*) 1 sweeper on Rs. 21 per mensem.

(*e*) 1 honorary casualty officer on an honorarium of Rs. 50 per mensem.

(*f*) 1 sister and 3 probationer nurses on an average cost of Rs. 4,499 per annum.

(2) Conversion of Wards Nos. V and VI on the ground floor of G. T. Hospital into out-patient department at an estimated cost of Rs. 3,274 ; and

(3) to purchase equipment and surgical appliances at a total cost of Rs. 2,682 which is considered to be the minimum necessary.

The cost on account of converting the Wards Nos. V and VI into an out-patient department will be met from the discretionary grant for minor works placed at the disposal of the Surgeon General.

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ITEM 61. Entertainment of an additional Sister at the Cama and Albless Hospitals, Bombay.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. " *Nil.*	Ultimate annual recurrent ..	" 281

Remarks.—The sanctioned number of probationers at the Cama and Albless Hospitals, Bombay, for training in general nursing and midwifery was 24 in each branch. The number of probationers in general nursing at these hospitals has been recently reduced from 24 to 16 at the instance of the Bombay Nurses, Midwives and Health Visitors' Council which was of opinion that the facilities and material available at the hospitals were not adequate for training 24 probationers in general nursing. In order to make good the loss of efficiency on account of the reduction in the number of probationers it is proposed to entertain an additional sister on a scale of pay of Rs. 100—10—150, subject to the two-anna cut *plus* free board which is estimated to cost Government about Rs. 20 per mensem and a uniform allowance of Rs. 45 per annum. Against this expenditure an annual saving of Rs. 1,684 approximately will be available on account of the reduction of 8 probationers. There will, therefore, be an extra cost to the extent of Rs. 281 per annum on an average basis.

ITEM 62. Extension of the scheme for subsidising private medical practitioners.

Recurrent ..	.. Rs. 1,23,150	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. " 1,23,150	Ultimate annual recurrent ..	" 1,63,500

Remarks.—As an experimental measure Government sanctioned in October 1936 a scheme for subsidising private medical practitioners in six selected centres in six districts in this Province where the need for arrangements for medical relief was most felt. The subsidised medical practitioners in these cases were all persons professing the allopathic system of medicine.

2. Government now propose to extend the scheme so as to have about 200 centres in all and to subsidise Ayurvedic and Unani practitioners who may get themselves registered, in some of the new centres to be opened. The exact number of medical practitioners of the different systems of medicine (viz., Allopathic, Ayurvedic and Unani) to be subsidised will be decided by Government later after ascertaining local needs and conditions.

3. The conditions of subsidy in the case of allopathic medical practitioners will differ slightly from those sanctioned in the case of the original scheme referred to in paragraph 1 above. Under the new scheme each subsidised medical practitioner professing the Allopathic system of medicine will ordinarily be in charge of three or four villages which are easily accessible by road or rail, and he will be expected to visit them on definite days of the week. He will be subject to such rules or orders as have been or may, from time to time, be prescribed by Government. He will receive a subsidy of Rs. 50 a month *plus* a fixed travelling allowance of Rs. 25 a month if his duties are not confined to one village area. He will also receive an annual grant of Rs. 350 for medicines and instruments. The total cost of subsidising each medical practitioner will thus amount to Rs. 1,250 per annum on the assumption that he will ordinarily be allotted three or four villages. Four-fifths of this cost (or Rs. 1,000 a year on account of each subsidised medical practitioner) will be borne by Government, and the remaining one-fifth will be borne by the District Local Board concerned. Government propose to give the benefit of the increased subsidy to the six centres already opened. This will mean that Government will pay a subsidy of Rs. 1,000 per annum in respect of each of the six centres already opened instead of one of Rs. 650 per annum which they originally agreed to pay. The extra cost to Government on this account will be Rs. (350 × 6=) Rs. 2,100 per annum. The remaining amount out of the total allotment of Rs. 1,63,500 viz. (Rs. 1,63,500 — Rs. 2,100=) Rs. 1,61,400 will be utilised in paying subsidies at new centres, some of which will be of the Allopathic type, some of the Ayurvedic and some of the Unani type as stated in paragraph 2 above. The scheme is not likely to come into operation before 1st June 1938, as some time is likely to elapse before the number of centres of the various types and the places at which the centres are to be opened are settled in consultation with the District Local Boards concerned. Also some time is likely to elapse before selection is made of the private medical practitioners to be subsidised. On this assumption, the cost of the scheme to Government during the year 1938-39 will be about Rs. 1,23,150.

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4. The conditions relating to the payment of subsidies to Ayurvedic and Unani medical practitioners will be the same as those relating to the payment of subsidies to medical practitioners of the Allopathic system, subject to the difference that the Ayurvedic and Unani practitioners will be paid a subsidy of Rs. 30 per mensem each *plus* a fixed travelling allowance of Rs. 15 per mensem each and that the allotment for medicines to be placed at the disposal of each such practitioner will be limited to Rs. 150 per annum.

5. It is proposed to sanction the arrangements referred to in the preceding paragraphs for a period of seven years in the first instance.

ITEM 63. Appointment of nurses and midwives at local board dispensaries.

Recurrent ..	.. Rs. 33,440	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 33,440	Ultimate annual recurrent .. „	36,480

Remarks.—As part of the programme of medical relief in rural areas Government sanctioned in October 1936 a scheme providing for an increase in the number of qualified nurses and midwives attached to local board dispensaries. Under that scheme Government agreed to pay each district local board in the Province, excepting the Bombay Suburban District Local Board, a subsidy equivalent to the cost of maintaining one properly qualified nurse and midwife on condition that the Board maintained two more nurses who were properly qualified midwives, in addition to any kept at its dispensaries before the scheme was brought into force. The scheme provided that in special cases where properly qualified nurses who were also properly qualified midwives were not available the district local boards concerned might be allowed at the discretion of the Surgeon General, to engage properly qualified midwives as a temporary measure. Subsequently the scheme was amended so as to enable District Local Boards, which, for any reason considered sufficient by the Surgeon General were unable to appoint the full quota of three nurses in order to earn a grant from Government equivalent to the cost of maintaining one nurse, to entertain a smaller number of nurses on the understanding that the Government grant would be limited to 33⅓ per cent. of the cost of the nurses actually employed by the Board under the scheme. Government directed that each nurse or midwife employed under the scheme should receive a pay of Rs. 50 per mensem *plus* a house rent allowance of Rs. 10 per mensem.

2. Government now propose to extend the scheme, subject to slight modifications, so as to provide for the appointment of four additional qualified nurses, who are also midwives, in each of the nineteen districts of this Province, except the Bombay Suburban District. They consider that a pay of Rs. 40 per mensem *plus* a house rent allowance of Rs. 10 per mensem should be sufficient to attract the right type of nurses and midwives for service in rural areas, and they have accordingly decided that these should be the rates of pay and house rent allowance of the nurses and midwives to be appointed in future under the scheme. Government propose to pay a grant equal to four-fifths of the cost of the 76 additional nurses and the remaining one-fifth share of the cost will have to be borne by the District Local Boards concerned. Where for any reason a district local board does not wish to take advantage of the scheme or does not wish to engage the full number of nurses and midwives allotted to it, viz., four, the Surgeon General may, at his discretion, allow some other Board or Boards to employ additional nurses and midwives provided that the total number of nurses and midwives appointed under the scheme in the whole Province shall not exceed 76.

3. The cost to Government of appointing each nurse or midwife under the scheme is Rs. $(40 + 10) \times (4/5 =)$ 40 per mensem or Rs. 480 per annum, and the annual cost to Government of appointing 76 additional nurses and midwives under the scheme will thus amount to $(480 \times 76 =)$ 36,480 per annum. The cost to Government during the next year when the scheme will be in force for 11 months only will be Rs. 33,440.

ITEM 64. Renovation and supply of instruments to dispensaries maintained by local bodies.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 25,000
Total ..	.. „ 25,000	Ultimate annual recurrent .. „	*Nil.*

Remarks.—During the course of his recent tours the Honourable Minister of Health noticed that in many of the dispensaries maintained by local bodies, the surgical instruments in use had become either rusty or otherwise useless for the purposes for which they were intended. Some of them bore the insignia of the East India Company. It is, therefore, proposed to allot a sum of Rs. 25,000 for renovating or supplying fresh instruments to such dispensaries.

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ITEM 65. Conversion of the posts of honorary lecturers in Anatomy and Physiology into B.M.S. Class II posts in the B. J. Medical School, Ahmedabad.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, *Nil.*	Ultimate annual recurrent .. ,,	3,600

Remarks.—The appointments of Lecturer in Anatomy and Lecturer in Physiology are at present held by part-time honorary officers on an honorarium of Rs. 200 per mensem each. In the interests of medical students it is quite essential that the subjects of Anatomy and Physiology should be taught by whole-time teachers. The Medical Schools Committee appointed by Government to examine the question of improvement in teaching at Medical Schools had recommended that the teachers in science subjects should be whole-time workers and be members of B.M.S. Class II ; but on account of financial stringency Government did not accept the recommendation of the Committee. Government have now decided that the recommendation of the Committee should be acted upon as soon as possible. It is proposed to convert the two honorary posts into two full time B.M.S. Class II posts. The proposal involves the following expenditure :—

Recurrent.

	Annual average cost.
	Rs.
(*i*) 2 B.M.S. Class II posts—scale of pay Rs. 200—40/3—400 (probationers Rs. 150 for the first year and Rs. 180 for the second year) ..	7,200
(*ii*) Compensatory allowance for loss of private practice—Rs. 50 per mensem each	1,200
Total ..	8,400

2. As against the expenditure of Rs. 8,400 detailed above, there will be a saving of Rs. 4,800 on account of the honoraria of the two honorary lecturers which will no longer be necessary.

ITEM 66. Conversion of the posts of honorary lecturers in Anatomy and Physiology into B.M.S. Class II posts at the B. J. Medical School, Poona.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, *Nil.*	Ultimate annual recurrent .. ,,	3,600

Remarks.—The appointments of Lecturer in Anatomy and Lecturer in Physiology are at present held by part-time honorary officers on an honorarium of Rs. 200 per mensem each. In the interests of medical students it is quite essential that the subjects of Anatomy and Physiology should be taught by whole-time teachers. The Medical Schools Committee appointed by Government to examine the question of improvement in teaching at Medical Schools had recommended that the teachers in science subjects should be whole-time workers and be members of B.M.S. Class II ; but on account of financial stringency Government did not accept the recommendation of the Committee. Government have now decided that the recommendation of the Committee should be acted upon as soon as possible. It is proposed to convert the two honorary posts into two full time B.M.S. Class II posts. The proposal involves the following expenditure :—

Recurrent.

	Annual average cost.
	Rs.
(*i*) 2 B.M.S. Class II posts—scale of pay Rs. 200—40/3—400 (probationers Rs. 150 for the first year and Rs. 180 for the second year) ..	7,200
(*ii*) Compensatory allowance for loss of private practice—Rs. 50 per mensem each	1,200
Total ..	8,400

2. As against the expenditure of Rs. 8,400 detailed above, there will be a saving of Rs. 4,800 on account of the honoraria of the two honorary lecturers which will no longer be necessary.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 67. Grants to Ayurvedic and Unani teaching institutions.

Recurrent ..	.. Rs. 30,000	Non-recurrent ..	.. Rs. 50,000
Total ..	.. „ 80,000	Ultimate annual recurrent ..	„ 30,000

Remarks.—Government have decided to accord recognition to the Ayurvedic and Unani systems of Medicine. In order to put the teaching of these systems of medicine on an efficient basis it is necessary to help financially the institutions teaching these systems of medicine. Government, therefore, propose to provide sums of Rs. 30,000 and Rs. 50,000 for recurrent and non-recurrent grants, respectively, to Ayurvedic and Unani teaching institutions.

			Rs.
Grand Total—38, Medical ..	Recurrent	..	2,45,762
	Non-recurrent	..	87,982
	Total	..	3,33,744

39, *PUBLIC HEALTH.*

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 68. Opening of a Pharmaceutical Laboratory at the Haffkine Institute, Bombay, for testing drugs of local manufacture.

Recurrent ..	.. Rs. 10,442	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 10,442	Ultimate annual recurrent ..	„ 15,000

Remarks.—The Drugs Enquiry Committee has drawn attention to the necessity of controlling the sale and manufacture of drugs and the establishment and maintenance of an up-to-date laboratory in each province for testing drugs and pharmaceuticals of local manufacture as well as of foreign origin which come into the Province. Complaints about the adulteration of drugs have been made several times in the Legislature in recent years. The pharmaceutical industry is in its infancy in this country and because of the reprehensible practice of a few persons in substituting cheap and inefficient drugs, is getting into undeserved disrepute.

2. The Conference of Health Ministers who met in Madras last December resolved that it was absolutely necessary in the interests of medical relief in the country that the manufacture in India of drugs, biological products and hospital equipment should be encouraged in all possible ways by the Provincial Governments and that, before any such product is put on the market, it should be properly tested and certified to be of standard quality by an authority to be constituted by the Provincial Government, if necessary, by legislation.

3. It is expected that some income will accrue both from manufacturing firms and from the consumers of drugs who may send samples for analysis.

4. Government now propose to open a laboratory of the type suggested by the Drugs Enquiry Committee at the Haffkine Institute, Bombay. The presence of trained personnel at the Institute who can supervise the work of the staff of the proposed laboratory will help to keep down the cost to the minimum. It is proposed to appoint the following staff for the laboratory :—

	Annual average cost.
	Rs.
One pharmaceutical Chemist with training in pharmaceutical chemistry and research experience on a scale of pay of Rs. 350—15—650	6,000
Two Assistant Chemists (Science Graduates) on a scale of pay of Rs. 90—5—160—E. B.—5—200	3,420
Three Laboratory Assistants on a scale of pay of Rs. 40—2—60.	1,880
Four Laboratory Attendants on Rs. 23 per mensem each (these will be eligible for the concession of rent-free quarters) ..	1,104
One typist on a scale of pay of Rs. 50—5/2—90	866
Total ..	13,270

In addition it is proposed to allot a sum of Rs. 1,730 annually for the purchase of equipment, etc., and for the contingent expenditure of the Laboratory.

ITEM 69. Supply of new medicine boxes to anti-malaria and epidemic medical officers.

Recurrent ..	.. Rs. 750	Non-recurrent ..	.. Rs. 6,930
Total ..	.. „ 7,680	Ultimate annual recurrent ..	„ 2,250

Remarks.—The medicine boxes supplied at present to Anti-Malaria Officers are neither properly designed nor suitably equipped. It is, therefore, proposed to replace them by suitably

designed boxes, containing all the instruments and drugs likely to be required by the officers. The cost of each such box, complete with an initial supply of medicines and instruments, is estimated at Rs. 198.

2. It is proposed to issue 35 such boxes in all, of which 25 will be supplied to anti-malaria officers and 10 to permanent epidemic medical officers. The total cost of 35 boxes will be Rs. 6,930.

3. The boxes will contain an initial stock of medicines but during the course of the year some of the drugs will have to be re-supplied. The cost of such re-supply, in the case of anti-malaria officers will be about Rs. 750 next year and Rs. 2,250 from 1939-40 onwards.

4. The Anti-Malaria Officers are being supplied at present with medicines, from the budget under 38-Medical but it is proposed now to make the provision under "39-Public Health". It will not however, be possible to reduce correspondingly the budget provision under "38-Medical". The item thus constitutes a fresh charge under "39-Public Health".

5. The expenditure during the year 1938-39 on boxes and medicines will amount to Rs. 7,680.

ITEM 70. Establishment of a Health Unit Organisation in a selected part of the Presidency.

Recurrent ..	.. Rs. 27,500	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 27,500	Ultimate annual recurrent ..	„ 26,640

Remarks.—The object of the scheme is (*a*) to inaugurate sound rural health work of all types in a selected portion of the Presidency, (*b*) to demonstrate modern methods of practical approach to rural health problems which might be applied elsewhere, (*c*) to serve as a field training centre for all grades of public health personnel in this Presidency and (*d*) to set up a model organization which could be studied by officials and visitors. The area selected consists of 32 villages in Sirur Peta of Poona District and 17 villages in Parner Taluka of Ahmednagar District. The staff will work under the direction of the Assistant Director of Public Health, Central Registration District, Poona, and will do all public health work in the area, to the exclusion of the existing staff, e.g., initial survey, health education, control of epidemic diseases, vaccination, preventive inoculation, maternity and infant welfare, study of vital statistics, etc. Health Unit schemes have proved successful in Mysore, Travancore, Ceylon, Burma, the Straits Settlements, Java and Phillipine Islands. The scheme aims at the improvement of rural health and has in addition the advantage of being a training centre for all personnel engaged in that work.

2. The cost on account of the pay and allowances of the staff and contingencies amounts to Rs. 30,000 for the first full year as shown in detail below :—

Pay of Establishment—Non-pensionable.

	Rs.
One Medical Officer of Health at Rs. 300—20—380 per mensem ..	3,600
One Lady Doctor at Rs. 200—15/2—230 per mensem	2,400
Four Health Visitors at Rs. 60—5—80 per mensem each	2,880
Eight midwives at Rs. 50 per mensem each	4,800
Four Sanitary Inspectors at Rs. 60—5—80 per mensem each ..	2,880
One clerk at Rs. 25—5/2—35 per mensem (qualified clerk to start on Rs. 30)	360
Two Office peons at Rs. 14 per mensem each	336
Total ..	17,256

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

Allowances, Honoraria, etc.

	Rs.
Fixed travelling allowance to Medical Officer of Health at Rs. 50 per mensem	600
Fixed travelling allowance to Lady Doctor at Rs. 50 per mensem ..	600
Fixed travelling allowance to 4 Health Visitors, 8 midwives and 4 Sanitary Inspectors at Rs. 7-8-0 each and to one peon at Rs. 5 per mensem ..	1,500
Total ..	2,700

Contingencies.

Non-contract contingencies	5,044
Supplies and services	5,000
Total ..	10,044
Grand Total ..	30,000

The staff is proposed to be maintained for a period of 5 years at a recurrent cost of Rs. 30,000 rising to Rs. 33,300 per year. The International Health Division of the Rockefeller Foundation has promised to contribute to the cost in the following proportion each year, the amount being sent quarterly in advance :—

60 per cent. 1st year, 50 per cent. 2nd year, 40 per cent. 3rd year, 30 per cent. 4th year and 20 per cent. 5th year.

Provision of Rs. 27,500 is made in the budget for 11 months in 1938-39. The contribution of Rs. 16,500 from the Rockefeller Foundation will be credited under XXVIII, Public Health.

ITEM 71. Grant-in-aid to the Bombay Mofussil Maternity Child Welfare and Health Council.

Recurrent ..	.. Rs. 10,000	Non-recurrent ..	.. Rs. 3,000
Total ..	.. „ 13,000	Ultimate annual recurrent ..	„ 10,000

Remarks.—This Council was established in December 1935 under the Presidentship of Lady Brabourne. The members of its governing body include the Surgeon-General, the Director of Public Health, and the Commissioner, Central Division, and Lieut.-Col. Hesterlow was one of the Secretaries. The following Societies are also represented on the Council :—

(1) The Bombay Presidency Infant Welfare Society,
(2) The Indian Red Cross Society, Bombay Provincial Branch,
(3) The Lady Wilson Village Maternity Association, and
(4) The Bombay Presidency Baby and Health Week Association.

2. The main objects of the Council are to provide co-operation and concerted action between different centres engaged in maternity, child welfare and health work in the Bombay Presidency excluding the Bombay City and suburbs. The Council works in close co-operation with the Public Health and Medical Departments of Government and has evoked a good response from the public and also charitable trusts such as Sir Dorabji Tata Trust, N. M. Wadia Trust, the Ratan Tata Trust and Sir Victor Sassoon Trust.

3. The Council has to tackle a difficult problem in satisfying the urgent maternity and child welfare needs of nearly 22,000 villages distributed in 158 talukas. It has not yet been possible for the Council, for want of funds, to open any centres in nine districts. It is, therefore, proposed to sanction a recurrent grant of Rs. 5,000 to the Council, which will help it to extend its excellent work.

4. It is also proposed to sanction a recurrent grant of Rs. 5,000 and a non-recurrent grant of Rs. 3,000 to the Council to enable it to take over the Public Health School maintained by the Seva Sadan Society, Poona, as otherwise the school is likely to be closed for want of funds. Provision has been made accordingly.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 72. Chlorinating water at the service reservoir, Pandharpur.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 11,800
Total ..	.. „ 11,800	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—While inspecting the Pandharpur Water Works the Officer in charge, Public Health Laboratory, Poona, observed that the present arrangement for chlorination was defective as the chlorine was not properly mixed with the water. Also, the 3rd compartment of the Service Reservoir, having no independent outlet, caused the water to stagnate in it. The Consulting Public Health Engineer to Government agreed with this view. The work is estimated to cost Rs. 11,837. The supply of potable water especially to pligrims is a matter of provincial importance as the health of the pilgrims visiting such places affects the health of the other parts of the Presidency. Hence, it is of the utmost importance that the work should be taken up and finished as early as possible.

			Rs.
Grand Total—39, Public Health ..	Recurrent	..	48,692
	Non-recurrent	..	21,730
	Total	..	70,422

40, *AGRICULTURE.*

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 73. Creation of the post of an Assistant Horticulturist and a peon under him for Horticultural work in the districts.

Recurrent ..	.. Rs. 3,277	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 3,277	Ultimate annual recurrent .. „	7,204

Remarks.—In recent years, the work of the Horticulturist to Government, both in Poona and outside it, has increased considerably as there is a very wide demand for horticultural advice from the districts. In consequence of the village improvement movement, the Horticulturist is frequently called upon to render help by arranging lectures on fruit-growing and demonstrations in fruit canning and preservation. He trains cultivators in the methods of gardening, packing and marketing fruit. He controls the cold storage research scheme conducted with the help of funds from the Imperial Council of Agricultural Research ; the work demands a good deal of time and attention. The Horticulturist is Chairman of the Provincial Fruit and Vegetable Market Committee. He has also to do research and teaching work at the Poona Agricultural College. In view of these multifarious duties it is not possible for him to tour extensively in the districts for propaganda and advisory work. In the interest of the work of the Horticultural section, it is necessary that the Horticulturist should have the assistance of an officer of gazetted rank. It is proposed to create a post of an Assistant Horticulturist in Class II of the Bombay Agricultural Service starting on Rs. 190 per mensem, with a peon on Rs. 17 per mensem. The cost is estimated as shown below :—

	Amount. Rs.
Pay of Officers—	
One Assistant Horticulturist on Rs. 170—10—250—E.B.—15—400—E.B.—20—500—starting on Rs. 190 ..	2,090
Pay of Establishment—	
One peon on Rs. 17 per mensem	187
Allowances and Honoraria—	
Travelling allowance	1,000
Total ..	3,277

ITEM 74. Improvement of buffalo milk supply.

Recurrent ..	.. Rs. 1,710	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,710	Ultimate annual recurrent .. „	2,367

Remarks.—A scheme of improvement of the buffalo milk supply was financed from the subsidy made by the Government of India for rural uplift work for 1936-37. The scheme was managed by the Livestock Expert to Government with the assistance of one Inspector of Cattle Breeding and four herdsmen specially trained for the work. It was not, however, possible to finance the scheme from the Government of India subsidy for rural uplift for 1937-38. As the experience so far gained was very encouraging it was decided to continue the work as part of the ordinary activities of the livestock section of the Agricultural Department. Four kamgars on Rs. 30—35—5/2—60 per mensem were appointed from 1st July 1937 to carry on the scheme. It is necessary to provide for the supervision of this work by appointing a full-time Divisional Inspector of Cattle-Breeding. The work is done at present by the existing Divisional Inspectors but they are fully occupied with other livestock work. In order to ensure satisfactory supervision it is proposed to engage the following extra staff for the scheme for 3 years :—

	Rs.
(1) Divisional Inspector of Cattle-Breeding on Rs. 60, 70—5—100..	660
(2) One Kamgar on Rs. 30, 35—5/2—60	330
(3) One peon on Rs. 15—1/2—20 per mensem	165
(4) Travelling allowance	450
(5) Contingencies	105
Total ..	1,710

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MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 75. Scheme for multiplication and distribution of Jarila cotton seed in Khandesh.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,060
Total ..	.. ,, 10,060	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The Banilla cotton seed multiplication and distribution scheme which had for its object the extension of Banilla cotton in the Khandesh area was introduced in May 1931. As a result of the scheme being in operation for five years the cultivation of this cotton extended over an area of 1,30,000 acres with a production of about 30,000 bales. It was, however, found that this cotton was susceptible to wilt and had also deteriorated in spinning quality since its introduction. As a result of further botanical research work on the Jalgaon farm, a new selection was evolved which was wilt-resistent and had finer staple which rendered it considerably superior to the Banilla and other local varieties. This new variety is known as "Jarila" and its multiplication and distribution was agreed to by the Indian Central Cotton Committee which offered a subsidy of Rs. 13,075 for expenditure for ten months from 1st May 1937, on condition that its further extension would be dependent on the local Government taking up a share in its future cost.

2. The "Jarila" cotton has a higher ginning percentage, is practically free from wilt and fetches a better price in the market than Banilla and its wider and rapid extension is very necessary in the interests of the cotton cultivators of Khandesh. According to the new policy of the Indian Central Cotton Committee in financing seed distribution schemes, expenditure on such schemes is to be divided into (1) cost of staff and (2) cost of incidental charges on the distribution of seed *minus* receipts, if any. The Committee is to pay one of these two but not both. The total cost of the scheme spread over a period of five years is estimated at Rs. 2,57,682, against which the receipts are estimated at Rs. 32,500. The expenditure during 1938–39 was estimated at Rs. 26,712 of which Rs. 12,682 was on staff and Rs. 14,030 on incidental charges, but as a result of certain modifications made by the Director of Agriculture in the scheme, the total cost will be reduced to Rs. 21,813 (Rs. 11,753 for staff and Rs. 10,060 for incidental charges). The Indian Central Cotton Committee has agreed to bear the expenditure on staff, provided that expenditure on incidental charges is met by the local Government. A provision of Rs. 10,060 has, therefore, been made in the estimates of 1938–39. Against the expenditure receipts to the extent of Rs. 3,600 are anticipated from the working of the scheme during the year and they will be credited to the local Government.

ITEM 76. Construction of quarters at Ganeshkhind Gardens and Government Poultry Farm, Kirkee.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 11,290
Total ..	.. ,, 11,290	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—At present practical instruction in horticulture and poultry farming is being given to students on a limited scale at the Ganeshkhind Gardens and Government Poultry Farm, Kirkee, respectively. It is proposed to extend the training facilities at both these institutions and to provide accommodation for 100 students at the Ganeshkhind Gardens and for 40 students at the Government Poultry Farm. The course of training in horticulture will last for a year and the full course for poultry training intended for poultry farm managers, etc., will last for nine months. Short courses of three months for poultry training will also be given for villagers who wish to develop the industry in their own villages. As the nature of training demands the continuous attendance of the students not only by day but sometimes also by night, they must live in close proximity to their work. It is accordingly proposed to construct departmentally during 1938–39 thirteen cheap dormitories, nine at the Ganeshkhind Gardens and four at the Government Poultry Farm, measuring 20′ × 20′ each at an estimated cost of Rs. 11,290.

ITEM 77. Employment of additional temporary staff for training agriculturists in practical methods of field bunding.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 40,000
Total ..	.. ,, 40,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Agriculturists are usually unacquainted with scientific methods of field bunding. The result is that embankments (tals) are generally designed wrongly and are in consequence breached sooner or later and thus often do more harm than good. It is accordingly proposed to hold experimental training classes in three centres next year, in the Southern Division (Bijapur), the South-Central Division (Sholapur or Ahmednagar) and the North-Central Division (Nasik or West Khandesh).

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 78. Entertainment of bunding staff for land development work.

Recurrent ..	.. Rs. 3,439	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 3,439	Ultimate annual recurrent ..	„

Remarks.—Cultivators are usually unacquainted with the scientific methods of bunding with the result that many bunding schemes taken up without expert advice prove uneconomic and considerable capital is lost. Special staff is, therefore, necessary to train them in proper methods of bunding and land development. One bunding officer is at present working entirely in the South-Central Division where the demand for his services is so great that he is unable to attend to demands from other divisions. The appointment of a bunding officer for the Bijapur District and other places in the Southern Division is eminently desirable. It is, therefore, proposed to engage the services of the following staff for two years from 1st April 1938. The cost on account of this establishment is estimated as shown below :—

	Amount.
	Rs.
One Bunding Officer of the rank of agricultural overseer on Rs. 110—8—150	1,650
One tracer on Rs. 35—5/2—80	385
One peon on Rs. 14 per mensem	154
Travelling allowance	750
Contingencies	500
Total ..	3,439

ITEM 79. Scheme for research in apiculture.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 15,000
Total ..	.. „ 15,000	Ultimate annual recurrent .. „	*Nil.*

Remarks.—Though the possibilities of apiculture in India received the attention of Government as early as 1883 when, as a result of an enquiry, the Government of India published the replies from all local Governments under the title " A collection of papers on Bee-keeping in India ", the industry is still in an infant stage in India. Government propose to train a few selected students in apiculture during the ensuing year.

ITEM 80. Scholarships for students studying horticulture in the Ganeshkhind Gardens.

Recurrent ..	.. Rs. 3,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 3,000	Ultimate annual recurrent .. „	3,000

Remarks.—In addition to the extension of training facilities at the Ganeshkhind Gardens for practical instructions in horticulture to which reference has been made in the new item relating to the construction of quarters at Ganeshkhind Gardens and Government Poultry Farm, Kirkee, a sum of Rs. 3,000 will be required for the grant of scholarships to the students under training.

		Rs.
Grand Total—40, Agriculture ..	Recurrent ..	11,426
	Non-recurrent ..	76,350
	Total ..	87,776

41, VETERINARY.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 81. Employment of additional veterinary assistant surgeons and payment of grants-in-aid to new veterinary dispensaries.

Recurrent ..	.. Rs. 3,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 3,000	Ultimate annual recurrent ..	„ 6,800

Remarks.—Veterinary dispensaries are maintained by district local boards and municipalities. Government make the services of veterinary assistant surgeons available for them free of charge, and in addition give grants towards their maintenance. At present there are 116 veterinary dispensaries in this Presidency. This number is not sufficient to meet the growing demand for veterinary aid. It is, therefore, proposed to open four more dispensaries with effect from 1st April 1938 in areas where the need of such dispensaries is urgent. The number of veterinary assistant surgeons is 133. Of these 116 are in charge of dispensaries and 17 are on the reserve list. Ordinarily a reserve of 20 per cent. is required to meet unforeseen demands due to outbreaks of cattle diseases. But on account of financial stringency the reserve has not been maintained at full strength. It will not be possible to draw upon the existing reserve when the four new dispensaries are opened. It is, therefore, proposed to employ four new veterinary assistant surgeons for the four dispensaries to be opened. The veterinary assistant surgeons will be appointed on the revised scale of Rs. 50—4—90—5—125 from the same date from which the dispensaries are opened, *viz.*, 1st April 1938. The expenditure on their account during the year 1938-39 will amount to Rs. 2,200.

2. It is proposed to give grants to the new dispensaries towards their maintenance. An amount of Rs. 800 will be necessary for this purpose.

ITEM 82. Grants-in-aid towards the construction of veterinary dispensary buildings at Sindgi, Taloda, Bhusawal and Borsad.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 19,086
Total ..	.. „ 19,086	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In accordance with the arrangement sanctioned in 1910 the cost of construction of buildings for veterinary dispensaries was borne by Government, the local bodies and the Wadia Bequest Fund in the proportion of 1 : 1 : 2 respectively. Every year a programme was prepared for constructing new buildings for veterinary dispensaries and a contribution of Rs. 15,000 was obtained from the Wadia Bequest Fund to meet the Fund's share of the cost of construction. This went on until 1926-27, when owing to financial stringency both Government and the local bodies became unable to undertake construction of new dispensary buildings. The building programme was, therefore, stopped in 1927-28 and since then no contribution has been asked for from the Wadia Bequest Fund. The contribution received from the Wadia Bequest Fund up to 1926-27 has not been fully utilised. There is still a balance of Rs. 30,861-15-0 out of it. This balance is treated as lapsed and credited to Government as "Unclaimed Deposits" under "XLVI, Miscellaneous". The District Local Boards, Bijapur, West Khandesh and East Khandesh are anxious to construct buildings for veterinary dispensaries at Sindgi, Taloda and Bhusawal, and are prepared to meet half the cost of construction provided the other half is made available out of the Wadia Bequest Fund. The estimated cost of construction of the buildings for these dispensaries is :—

	Rs.
Sindgi	13,926
Taloda	6,000
Bhusawal	17,887
Total ..	37,813

The District Local Boards are prepared to undertake construction of the buildings in the ensuing year and to provide the funds to meet their share of the constructional cost in their estimates for that year. It is proposed to meet the share of the Wadia Bequest Fund from the balance out of the Fund's contribution lying with Government. As this balance has been treated as lapsed and credited to Government it is necessary to provide an amount equal to the Fund's share of the cost of construction of buildings in the budget estimates under the head "41, Veterinary".

2. The District Local Board, Kaira, requires a grant of Rs. 1,834 towards the construction of a building for the dispensary at Borsad, the estimated cost of which is over Rs. 14,000. As the condition under which grant from the Wadia Bequest Fund is given, *viz.*, the naming of the dispensary after the late Mr. N. M. Wadia, has not been fulfilled in the case of the Borsad dispensary, it is proposed to meet the charge on account of the grant from provincial revenues.

3. The estimated cost during 1938-39 comes to Rs. 19,086.

		Rs.
Grand Total—41, Veterinary ..	Recurrent	3,000
	Non-recurrent.. ..	19,086
	Total ..	22,086

42, CO-OPERATION.

MINISTER IN CHARGE—The Honourable Mr. MORARJI DESAI.

ITEM 83. Appointment (*i*) of Special Recovery Officers and staff for the recovery of dues of co-operative societies and (*ii*) of clerks in offices of the Registrar and Assistant Registrars for work in connection therewith.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 64,595
Total ..	.. „ 64,595	Ultimate annual recurrent ..	„ 79,747

Remarks.—At the last budget session the Legislative Assembly sanctioned a grant of Rs. 72,700 for the employment, up to 28th February 1938, of 23 Special Officers and their staff in connection with the scheme for the systematic and speedy recovery of dues of co-operative societies through the revenue agency. The recoveries made by the Special Officers continue to be satisfactory. But in spite of satisfactory recoveries the amount outstanding is very considerable, so that the temporary staff will have to be continued not only during 1938-39, but for some years thereafter, the work being quite beyond the capacity of the ordinary district staff which is otherwise fully occupied. The cost during 1938-39 will amount to Rs. 63,195, the details of which are as under :—

	Rs.
23 Special Recovery Officers (22 on Rs. 85—5/2—100 and 1 on Rs. 160).	27,435
Special pay to Special Recovery Officers (at the rate of 20 per cent. to 22 officers and at Rs. 25 per mensem to 1 officer)	5,403
26 Clerks (25 on Rs. 25—5/2—55 and 1 on Rs. 45)	12,485
23 Peons (19 on Rs. 14, 3 on Rs. 17 and 1 on Rs. 20)	4,044
Travelling allowance	17,652
Office expenses and miscellaneous	2,000
Contingencies, including service postage and telegrams	5,000
Provision for additional appointments required during the year ..	4,176
Total ..	78,195
Lump cut	15,000
Net Total ..	63,195

(As it is likely that it may not be necessary to engage some of the staff mentioned above in areas where the agricultural season is not satisfactory a lump deduction of Rs. 15,000 is proposed.)

2. The concerted measures adopted for the recovery of dues of co-operative societies throw a considerable amount of work on the offices of the Registrar and Assistant Registrars. To enable the staff in those offices to keep pace with this work four temporary clerks on Rs. 25—5/2—55 were employed in those offices from 1st April 1935. The Legislative Assembly has sanctioned the continuance of these clerks during 1937-38. As the measures taken for the recovery of societies' dues are proposed to be continued, it is necessary to retain the services of the four temporary clerks during the same period. The cost on account of the clerks comes to Rs. 1,400 for the year 1938-39.

3. The cost including the leave and pension charges of the special recovery staff and the four clerks in the offices of the Registrar and Assistant Registrars is recoverable from the defaulters of the societies by the levy of a percentage charge.

ITEM 84. Employment of additional staff in the Co-operative Department.

Recurrent ..	.. Rs. 7,307	Non-recurrent ..	.. Rs. 9,548
Total ..	.. „ 16,855	Ultimate annual recurrent ..	„ 8,244

Remarks.—Under the Co-operative Societies Act, 1925, the accounts of every society registered under it must be audited once at least a year. The Provincial Co-operative Bank and its branches, District Central Banks, Urban Banks and housing societies are audited by Special Auditors and the cost of the audit is recovered from the banks and societies in the form of audit fees. Their audit is at present performed by 4 Special Auditors who are unable to keep pace with the growing volume of work with the result that heavy arrears have accumulated and the accounts of a number of societies have remained unaudited. The audit of a co-operative

society is a statutory duty and Government must see that it is properly and regularly done by providing the necessary staff. It is, therefore, proposed to employ the following staff. In view of the impending re-organisation of the Co-operative Department it is proposed to create the posts for 11 months from 1st April 1938 to 28th February 1939 :—

1 Special Auditor (Rs. 170—10—250—E.B.—15—400—E.B.—20—500)
1 Sub-auditor (Rs. 95—5—130)
1 Clerk (Rs. 75—5/2—90)
1 Clerk (Rs. 25—5/2—55)
2 Peons (Rs. 14 per mensem each).

The staff employed for the audit of agricultural credit and non-credit societies which consists at present of 28 auditors and 25 sub-auditors is also inadequate to cope with the increasing work. The number of societies including societies in liquidation which this staff has to audit is about 5,500. The normal team consisting of 1 auditor, 1 sub-auditor and 1 clerk is entrusted with the audit work of about 200 societies in a year. Experience has shown that with the other duties the auditors have to perform it is not possible for them to audit all the societies in their charge with the result that either the audit is not satisfactorily performed or a number of societies remain unaudited at the end of the year. It is, therefore, proposed to strengthen the existing staff by creating the following posts on a permanent basis :—

1 Sub-auditor (Rs. 95—5—130)
2 Sub-auditors (Rs. 75—5/2—90)
3 Peons (Rs. 14 per mensem each).

As several schemes for the consolidation and development of co-operative movement are on hand at present the clerical staff in the Registrar's office also requires strengthening. The Registrar has already created two additional temporary posts of clerk under the powers vested in him and it is necessary to continue them on a permanent basis. It is accordingly proposed to sanction the following posts :—

1 Clerk (Rs. 95—5—130)
1 Clerk (Rs. 25—5/2—55).

			Rs.
Grand Total—42, Co-operation ..	Recurrent	..	7,307
	Non-recurrent	..	74,143
	Total	..	81,450

43, INDUSTRIES.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 85. Personal Assistant to the Director of Industries.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,005
Total ..	.. „ 4,005	Ultimate annual recurrent .. „	*Nil.*

Remarks.—Owing to the expansion of the Department of Industries the work of the Director of Industries had greatly increased and it had become difficult for him to handle it satisfactorily and expeditiously. Government therefore created with the sanction of the Legislature the post of a Personal Assistant to the Director for a period of two years in the first instance on the scale of pay of Rs. 170—10—250—efficiency bar—15—400—efficiency bar—20—500. The term of this appointment expires at the end of July 1938. The Personal Assistant has been of considerable assistance to the Director of Industries in that he has relieved him of the bulk of his routine administrative and other miscellaneous work thus enabling him to devote greater time and attention to questions relating to the fostering and development of Industries. In view of the fact that the activities of the Industries Department are expanding considerably owing to the large number of schemes for industrial development which Government have in hand Government consider that it is necessary to continue the post for one year more.

ITEM 86. Appointment of two additional inspecting units for the Weights and Measures section in Bombay City.

Recurrent ..	.. Rs. 4,716	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 4,716	Ultimate annual recurrent .. „	5,340

Remarks.—With the sanction of the Legislative Council the following additional inspecting staff was entertained in the Weights and Measures Section of the Department of Industries, Bombay, for a period of one year in the first instance with effect from 1st April 1936 to cope with the work of verification and stamping of weights and measures of Industrial establishments, Railways, Port Trust and other Government Departments in Bombay City :—

2 Inspectors on Rs. 100—5/2—150 with conveyance allowance of Rs. 20 per mensem and compensatory allowance of Rs. 12½ per mensem.

2 Manual Assistants on Rs. 35—1—50 with conveyance allowance of Rs. 3 per mensem.

2 Peons on Rs. 19 per mensem.

This establishment has since been continued for a further period ending 28th February 1938. Experience has shown that the whole of the additional inspecting staff mentioned above is necessary to cope with the work in question and that any reduction therein is likely to result in inefficiency and consequent loss of revenue. It is, therefore, proposed to make the above posts permanent with effect from 1st March 1938.

ITEM 87. Additional clerical establishment for the Weights and Measures Section, Bombay.

Recurrent ..	.. Rs. 3,660	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 3,660	Ultimate annual recurrent .. „	4,338

Remarks.—With the sanction of the Legislative Council the following additional clerical establishment was entertained in the Weights and Measures Section of the Department of Industries, Bombay, for a period of one year in the first instance with effect from 1st April 1936 to cope with the increase in work arising from the extension of the Bombay Weights and

Measures Act to the whole Presidency and to maintain a proper account of the increased fees to be collected from the public for the stamping and verification of weights and measures :—

	Rs.
1 Sectional head clerk	135—5—180
1 Accountant	95—5—140
1 Clerk	50—5/2—90

This establishment was continued for a further period which will expire on 28th February 1938. Government are satisfied that this extra clerical establishment is necessary for the additional work which is not likely to show any decrease in the near future and that any reduction in it will result in inefficiency especially in the maintenance of correct accounts. It is therefore proposed to make the above posts permanent with effect from 1st March 1938.

ITEM 88. Establishment of model fish curing demonstration sheds—one at Malwan and the other at Majali.

Recurrent ..	.. Rs. 1,210	Non-recurrent ..	.. Rs. 5,600
Total ..	.. „ 6,810	Ultimate annual recurrent ..	„ 1,680

Remarks.—The number of fish curing yards under the control of the Industries Department at present is 31, of which 18 are situated in the Ratnagiri District and 13 in the Kanara District. There is considerable scope for effecting improvement in the quality of fish cured at the yards. Mr. James Hornell has remarked that " The methods employed are fundamentally correct but the results are unsatisfactory owing to the carelessness in the methods of their application. Very often the preparation is carried on under the most insanitary conditions and the wonder is that the consumer does not suffer any consequence." It is, therefore, essential to introduce improvements in the yards.

2. As the proposed new methods of curing fish are more expensive and as the fish curers are extremely poor the introduction of reforms at the different yards will be a gradual and slow process. It is proposed that two demonstration model fish curing sheds should be built at Government expense in the existing fish curing yards at Malwan in the Ratnagiri District and Majali in the North Kanara District, where demonstrations of improved methods of curing fish will be given for the benefit of the fishermen.

3. The new curing sheds will be built of masonry having cemented washable floors and adequate ventilation, cemented salt vats for curing and raised platforms for drying fish will also be introduced. The curers will be taught the correct proportion in which the salt must be applied to the fish so as to obtain the best results and avoid wastage.

4. The details of the cost of the proposal are as under :—

Estimated expenditure for demonstration fish curing sheds.

Non-recurrent expenditure—

	Rs.
Expenditure on the erection of fish curing sheds at two yards	4,000
Expenditure on equipment for two yards	600
Permanent advance in the shape of fish and salt for demonstration purposes at Rs. 500 per yard	1,000
Total non-recurrent ..	5,600

Recurrent expenditure—

Two master curers at Rs. 40—2—50 per mensem each for two yards (for eleven months)	880
Two fishermen at Rs. 15—1—20 per mensem each for two yards (for eleven months)	330
Total ..	1,210

43, INDUSTRIES—contd.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 89. Scheme for experiments in artificial silk.

Recurrent ..	.. Rs. 20,348	Non-recurrent ..	.. Rs. 50,750
Total ..	.. „ 71,098	Ultimate annual recurrent .. „	36,430

Remarks.—Very large quantities of artificial silk yarn are imported into India at present. This industry does not at present exist in the country. It is an important key industry. Realising this, the Indian Central Cotton Committee has caused certain enquiries and investigations to be made in the matter. Laboratory investigations for converting the short staple cotton and waste cotton into chemical cotton have been carried out at the Cotton Technological Laboratory at Matunga. Investigations on the possibilities of economic production of artificial silk in India from chemical cotton and/or wood pulp have been carried out by the Director, Industrial Research Bureau, at the instance of the Cotton Committee. In order to determine whether artificial silk can be manufactured in Bombay at economic prices, it is necessary to conduct experiments on a semi-commercial scale by putting down a pilot plant. For this purpose it is necessary to consult one or more experts abroad to see if there is a *prima facie* case for establishing a pilot plant, and then if so advised, to buy a pilot plant and engage a Technical Expert in the line from abroad for operating the pilot plant. The Director of Industries will have to proceed on deputation for about 4 months out of India to see the consultants and visit factories for the selection of machinery and an expert etc.

2. It is proposed to sanction the Scheme for 12 months in the first instance. The details of expenditure are as under :—

Non-recurrent—

	Rs.
Consultation fees	10,000
Machines for conversion of cotton into chemical cotton	8,000
Machines for conversion of chemical cotton or wood pulp into artificial silk	22,000
Foundation, shafting, pulleys and erection of the above machines at sites ..	5,000
Visit to Germany and England by the Director of Industries (for a period of 3 months' stay)	4,500
Return second class passage to Technical Expert	1,500
Office equipment and furniture	500
Total ..	51,500

Recurrent—

1 Technical Expert at Rs. 1,500 per mensem (no allowances)	18,000
1 Assistant at Rs. 500 per mensem	6,000
1 Fitter-Jobber at Rs. 120 per mensem	1,440
5 Skilled men at Rs. 30 per mensem each	1,800
1 Clerk at Rs. 50—90	600
2 Peons at Rs. 19 per mensem each	456

Contingencies—

Rent for office and pilot plant at Rs. 200 per mensem	2,400
Raw materials, coal, electricity, water, etc.	5,500
Total ..	36,196
Total—Recurrent and non-recurrent ..	87,696

Note.—Out of Rs. 36,196 on account of the recurrent expenditure Rs. 20,348 and of the non-recurrent expenditure Rs. 50,750 will be spent during 1938-39.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 90. Potteries Manufacture.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 11,000
Total ..	.. „ 11,000	Ultimate annual recurrent .. „	*Nil.*

Remarks.—In the Bombay Presidency the use of unglazed and glazed earthenware is universal amongst both the rural and urban population. At present there exists in a crude form the village local pottery industry, which limits its manufacture principally to unglazed utility articles, containers for cereals and liquids, and kitchen ware. This Presidency imports a considerable quantity of glazed earthenware. There is no factory in this Province which makes cups, saucers, plates, etc. It is proposed to investigate the question of manufacture of glazed ware and earthenware in this province. In order to have detailed information it is necessary (1) to make a survey of occurrences of suitable clays, approximate quantity of such clays available and testing of such clays, (2) to manufacture from collected samples of clays, cheap household wares used in the provinces which can be made by local potters, and cups, saucers, plates, etc., which can be made in a medium scale factory and to estimate the costs of commercial manufacture of the said articles, (3) to experiment with the construction of a wood-fired glazing furnace, and (4) to prepare detailed estimates for a small central factory for mixing and grinding frits and glaze mizes for use of village potters, and a factory in an urban area for the manufacture of cups, saucers, plates, etc. In order to give effect to the above proposal it will be necessary to spend about Rs. 11,000. The details of the expenditure are given below :—

	Rs.
(*a*) Allowance to Pottery Expert for supervision, etc.	2,000
(*b*) Salary of Geologist at Rs. 300 for three months	900
(*c*) Salary of Chemist at Rs. 100 for 11 months	1,100
(*d*) Salary of peon at Rs. 19 for 11 months	209
(*e*) Travelling allowance of Pottery Expert, Geologist and peon ..	500
(*f*) Grant to a Bombay Pottery factory for experimental work ..	1,000
(*g*) Cost of materials for experimental work above	500
(*h*) Cost of digging trial pits	1,000
(*i*) Freight and transport costs of clays to Bombay	300
(*j*) Cost of wood-fired experimental furnace	1,000
(*k*) Cost of wood fuel for six months	900
(*l*) Salary of fireman for attending the above furnace	800
(*m*) Contingencies	800
Total ..	11,009

ITEM 91. Lead Pencil Manufacture.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,000
Total ..	.. „ 10,000	Ultimate annual recurrent .. „	*Nil.*

Remarks.—Lead Pencil Manufacture is considered to be a suitable industry for this province. The Department of Industries during the year 1930-31 carried out preliminary investigation and laboratory tests on the local wood samples and South Indian and Ceylonese graphite. The results of the tests were satisfactory. In order to consider whether lead pencil manufacture with raw materials available in India would be saleable in competition, and to ascertain the prices which could be realised, it is necessary that semi-commercial manufacture tests should be carried out for pencils in pencil factories in Europe. In order to carry out the above tests it is proposed to send a few hundred square feet of sawn local forest timber and graphite from Ceylon to factories in Europe and to meet the cost of the tests. In order to carry out the tests a sum of Rs. 10,000 mostly non-recurrent is required to cover the cost of materials and fees for testing.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 92. Development of Paper Pulp Industry.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,000
Total ..	.. „ 10,000	Ultimate annual recurrent .. „	*Nil.*

Remarks.—In order to consider the question of starting paper pulp industry in this province it is necessary to know the supply of bamboos available for the production of pulp. In this province vast areas under cultivation of bamboos are available, but so far no survey has been made of the stock of available bamboos in the Forest areas. It is proposed to have a detailed survey of bamboo forests as regards the available number of clumps and culms. It is also proposed to find out the average cost of the supply of bamboos at rail head or at a suitable site for a paper pulp mill in the area. It is necessary to test the samples of bamboos from the forest area at the Forest Institute, Dehra Dun, to find out which of the three methods of pulp making is most suitable and economical for making paper and other commodities. When all these preliminary investigations have been carried out a scheme for an economic unit of paper pulp and paper plant will be prepared and considered. In order to conduct the above investigation a sum of Rs. 10,000 will be required. The details of the expenditure of this sum are given below :—

	Rs.
(1) Survey of bamboo resources by actual counting	3,000
(2) Selection of a 5 ton representative sample and sending it to Dehra Dun	500
(3) Salary of Paper and Pulp Chemist at Rs. 250 per mensem for one year	3,000
(4) Travelling Allowance of Paper and Pulp Chemist	600
(5) Cost of Chemicals, fuel, etc. to Research Institute	2,000
(6) Incidental expenditure	900
	10,000

ITEM 93. Survey of Sericulture and Ericulture Industries in the Bombay Presidency.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 9,194
Total ..	.. „ 9,194	Ultimate annual recurrent .. „	*Nil.*

Remarks.—Sericulture was practised in this Presidency for a number of years in the past. The main cause of its discontinuance was lack of assistance and stagnation in the methods of organisation. In the past, experiments were made by the Salvation Army which show that sericulture would be a suitable industry for this province and that the results of the development of the industry would be beneficial. An experiment in ericulture was made by a private party in 1923. This experiment proved a failure probably because the party had not the requisite technical experience and was short of funds. In order to revive the industry it is considered necessary that a regular and systematic survey should be conducted by an expert sericulturist. The Department of Industries had been in correspondence with the Director of Industries, Bengal, who has agreed to loan the services of a senior sericulturist from his Department to carry out a survey of suitable areas in this province for the re-introduction of sericulture and ericulture. The details of the cost of such a survey and the necessary staff to give effect to the proposal are as given below :—

	Rs.
Salary of Sericulturist at Rs. 375 per month for one year	4,500
Salary of stenographer clerk at Rs. 60 per month for one year	720
Salary of one peon at Rs. 19 for one year	228
Travelling allowance of the Sericulturist, clerk and peon	4,000
Contingencies	500
Total ..	9,948
Say rounding ..	10,000

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 94. Scheme for improvement in fishing methods.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 51,900
Total ..	.. " 51,900	Ultimate annual recurrent ..	" 23,652

Remarks.—The experiment of using motor launches for the transport of fish inaugurated in November 1933, by Sir Frederick Sykes, the then Governor of Bombay, has met with an encouraging degree of success, as it has helped to augment the City's supply of fish. This is supported by the fact that Government and private launches during the last fishing season brought to Bombay from distant fishing sites such as Malwan (Ratnagiri District) and Karwar (Kanara District) about 600,000 lb. of fish worth about Rs. 50,000. The maximum benefit from the launches can, however, be derived only when they are used to catch fish, and not merely as carriers.

2. The launches are at present kept busy for five months only i.e., from September to January when fish swarm in schools close to the shore. The fish are then within approachable distance of the frail fishing craft of our fishermen and are caught in large numbers. During the other months of the year excluding the monsoon months, the launches are comparatively idle which is due to the fact that the fishermen owing to their crude equipment do not venture out far at sea where fish is available in large quantities. It will not be out of place to refer here to an observation made by Mr. H. T. Sorley, I.C.S., in his report on the Marine Fisheries of the Bombay Presidency at page 143. He remarks " power fishing with motor boats in the Bombay area holds out eventually distinct possibilities of development. The obstacles at present in the way should be fully examined by the Department of Industries. The chief difficulties centre round the provision of suitable boats and nets, and the education of fishermen in new methods." This ideal has been kept in view by the Department in all its efforts so far, ever since the introduction of power propelled boats.

3. To enable the fishermen to tap the rich harvest of the sea in areas hitherto untapped by them and also to enable them to catch fish during the months in which they seldom do any fishing, it is proposed to demonstrate to them improved methods of fishing by means of a motor launch used specially for purposes of demonstration. The launch proposed to be built by this Department will, therefore, be slightly bigger in size than the existing launches and will be equipped with a more powerful engine. It will also be equipped with modern fishing gear and a small refrigeration plant.

4. Demonstrations of the use of improved types of nets, such as drift nets, purse seine, gill nets etc., will be given on this launch by a master fisherman who will be appointed specially for the purpose. His duties will be to test the suitability of the above nets to our waters and to demonstrate their use to our fishermen. He will be recruited either from Japan or from England. It is also proposed to appoint one Assistant Biologist, whose duties will be to examine the fish caught, classify them according to their orders and maintain a record of the quantity caught with the various nets, apart from doing his own biological investigation. He will also act as an interpreter between the master fisherman and our fishermen. The period of this demonstration scheme is fixed at three years in the first instance.

5. The details of the scheme are as under :—

I. Non-Recurrent—

	Rs.
(1) Deputation of the Fisheries Officer to Japan	5,000
(2) Cost of a vessel equipped with Diesel Marine engine and refrigeration plant and designed to permit of the use of nets mentioned in the letter ..	40,000
(3) Cost of nets	5,000
(4) Cost of biological apparatus	1,500
(5) Cost of return passage (2nd class) of the Master Fisherman	760
(6) Charges on account of Master Fisherman's journey from his place of residence to Fort and daily allowance to him during his journey ..	70
(7) Bonus to the Master Fisherman at the conclusion of the experiment of good work	500
(8) Advertisement and interview charges for selection of Master Fisherman	400
Total ..	53,230

43, INDUSTRIES—contd.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

II—Recurrent.

A—Pay—

	Rs.
(1) Pay of the Master Fisherman at Rs. 400 per mensem	4,800
(2) Overseas pay to the Master Fisherman at Rs. 100 per mensem ..	1,200
(3) Pay of one peon at Rs. 19 per mensem	228
(4) Pay of the Assistant Biologist at Rs. 150 per mensem in the grade of Rs. 150—10—170	1,800
(5) Clerk in the grade of Rs. 50—5/2—90	600
(6) Pay of the Mechanic driver at Rs. 80 per mensem in the grade of Rs. 80—5—90	960
(7) Pay of the Tindal at Rs. 60 per mensem in the grade of Rs. 60—5—70 ..	720
(8) Pay of Oilman at Rs. 30 per mensem	360
(9) Pay of the boatman at Rs. 35 per mensem in the grade of Rs. 35—2—39	420
(10) Pay of two fishermen deckhands at Rs. 20 each 40 × 12	480
Total ..	11,568

B—Allowances and Honoraria—

(1) House rent to Master Fisherman at Rs. 125 per mensem	1,500
(2) Travelling allowance (ordinary) to Assistant Biologist and Master Fisherman and the peon	400
Total ..	1,900

C—Contingencies—

Crude oil at 6 gallons per hour, 14 hours a day, 20 days in a month for 1 year.	
6 × 4 × 20 × 12 = 20,160 gallons or 76 tons at Rs. 55 per ton ..	4,180
3 gallons lubricating oil per day, 60 gallons per month, 720 gallons per year at Rs. 2-12-0 per gallon	1,980
Repairs and renewals	800
Repairs to fishing nets	1,000
Insurance at 3 per cent. per annum	1,200
Miscellaneous expenses such as cotton waste, cocoanut oil etc.	700
Total ..	9,860
Total, Recurrent ..	23,328

III—Summary of recurrent expenditure per annum.

	Rs.
Pay of the staff	11,568
Allowances and Honoraria, House Rent	1,500
Allowances and Honoraria—Travelling Allowance (Ordinary) to Assistant Biologist, Master Fisherman and peon	400
Contingencies	9,860
Total, Recurrent ..	23,328

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

IV—Summary of Non-recurrent expenditure.

	Rs.
Allowances and Honoraria—	
Travelling allowance to Master Fisherman	830
Bonus to Master Fisherman	500
Total ..	1,330
Deputation of Fisheries Officer to Japan	5,000
Contingencies—	
Cost of launch	40,000
Cost of nets	5,000
Cost of biological apparatus	1,500
Advertisement charges etc.	400
	46,900
Total, Non-recurrent ..	53,230

V—To give effect to the above scheme the following provision will be necessary during the year 1938-39 :—

Non-recurrent expenditure on account of deputation of the Fisheries Officer to Japan.

	Rs.
(1) Passage—Second Class Steamer fare from Bombay to Yokohama £ 35=Single, return passage=£70	1,000
(2) Pay of the Fisheries Officer during deputation at Rs. 700 per mensem for four months	2,800
(3) Out of pocket expenses while travelling in Japan	400
(4) Cost of drawing etc. of boats, nets and other contingent expenses ..	800
	5,000

Other Non-recurrent expenditure.

Cost of a vessel equipped with Diesel Marine engine and refrigeration plant and designed to permit of the use of nets mentioned in the letter	40,000
Cost of nets	5,000
Cost of biological apparatus	1,500
Advertisement and interview charges for selection of Master Fisherman ..	400
	46,900
Total, Non-recurrent ..	51,900

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 95. Industrial Survey through a Committee.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 25,000
Total ..	.. ,, 25,000	Ultimate annual recurrent .. ,,	*Nil.*

Remarks.—It is proposed to appoint a Committee for carrying out an industrial survey of the Province to examine the present position of small industries and to report on their place in the provincial economy in relation to agriculture and large industries, etc. The details of this proposal have not yet been settled and hence a lump provision of Rs. 25,000 has been proposed.

		Rs.
Grand Total—43, Industries ..	Recurrent ..	29,934
	Non-recurrent ..	1,77,449
	Total ..	2,07,383

47, *MISCELLANEOUS DEPARTMENTS.*

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 96. Clerk in the Steam Boiler and Smoke Nuisances Department.

Recurrent	Rs. 560	Non-recurrent	Rs. *Nil.*
Total	,, 560	Ultimate annual recurrent ..	,, 890

Remarks.—The examinations under the Bombay Boiler Rules, 1924, were formerly held twice a year and the work relating to them was attended to by two clerks. The post of one of these clerks was retrenched in 1932. The examinations are now held thrice a year. The number of candidates appearing at the examinations has increased by nearly 50 per cent. during the past six years. To cope with this work, a temporary clerk in the grade of Rs. 50—5/2—90 per mensem was sanctioned in January 1937. It is probable that the number of candidates appearing at the examinations will be maintained at the existing level, if not more. It is accordingly proposed to make the services of the temporary clerk permanent from the 1st April 1938.

ITEM 97. Assistant to the Labour Officer, Bombay.

Recurrent	Rs. 1,710	Non-recurrent	Rs. *Nil.*
Total	,, 1,710	Ultimate annual recurrent ..	,, 2,116

In March 1936 Government sanctioned the appointment of an assistant to the Labour Officer, Bombay, in the scale of Rs. 100—5—150 per mensem for a period of two years in the first instance to give him clerical and other help. A conveyance allowance of Rs. 40 per mensem was later on sanctioned to the assistant as he has to move in various parts of the City.

2. In September 1936 the approval of the Legislative Council was obtained to the demand for the grant of a token sum of Rs. 10 on account of this appointment, the period of which expires on the 31st March 1938.

3. The activities of the Labour Officer, Bombay, have been extended to the Thana District from the 1st March 1937. The provisions of the Bombay Trade Disputes Conciliation Act have also been applied to the soap and glass industries in the City of Bombay and the Bombay Suburban District from that date. The necessity of the retention of the post in question on a permanent basis has thus been strongly felt. It is accordingly proposed to make the post of the assistant to the Labour Officer, Bombay, permanent from the 1st April 1938.

ITEM 98. Additional clerk on the temporary establishment for the office of the Electrical Engineer to Government.

Recurrent	Rs. 660	Non-recurrent	Rs. *Nil.*
Total	,, 660	Ultimate annual recurrent ..	,, 1,032

Remarks.—There is one clerk on the regular temporary establishment in the office of the Electrical Engineer to Government for work in connection with the licensing of electrical Contractors and examinations for the grant of certificates of competency to Supervisors and Wiremen. An additional temporary clerk was sanctioned for a period of six months from 1st March 1935 in order to cope with the extra work involved by the introduction of the revised rules and conditions in connection with the holding of examinations, issuing of licenses to contractors, etc. The services of the additional clerk have since been continued on half yearly sanction for the extra work referred to above. The present sanction expires on 28th February 1938 and it is proposed to continue the services of the additional clerk thereafter on the regular temporary establishment as it is found that it is not possible for one clerk to cope with the increasing clerical work. The cost during 1938-39 will amount to Rs. 660.

ITEM 99. Urdu teacher in the Yeravda Industrial School.

Recurrent	Rs. 440	Non-recurrent	Rs. *Nil.*
Total	,, 440	Ultimate annual recurrent ..	,, 505

Remarks.—In the Yeravda Industrial School there were 65 boys learning Urdu in November 1933. As it was not possible for one teacher to manage so large a number of boys in one class, a temporary post of an additional Urdu teacher at the school was sanctioned for one year from the 1st April 1934 on a pay of Rs. 20 per mensem *plus* Rs. 5 per mensem as house rent allowance in lieu of free quarters. This additional post has since been continued from year to year,

and as the permanent teachers were in receipt of a special pay of Rs. 10 per mensem each, the additional temporary Urdu teacher also was allowed with effect from 1st April 1936 a special pay of Rs. 10 per mensem. As the number of boys studying Urdu has been about 80 during the last three years, it is proposed to make the temporary post of the additional Urdu teacher permanent and pensionable with effect from 1st April 1938, on a scale of Rs. 25—1/5—30 *plus* a special pay of Rs. 10 per mensem *plus* a house rent allowance of Rs. 5 per mensem in lieu of free quarters.

ITEM 100. Education, Medical aid and other forms of social amenities for industrial labour.

Recurrent ..	.. Rs. 50,000 (approximate)	Non-recurrent ..	.. Rs. 50,000 (approximate)
Total ..	.. Rs. 1,00,000	*Ultimate annual recurrent..	....

Remarks.—It is proposed to carry on social welfare work among mill hands in Bombay, Ahmedabad and Sholapur. It will be necessary to employ some workers who are familiar with the work of labour welfare in all the three labour centres. In Bombay City workers are being induced to occupy the Worli Chawls where it is proposed to provide amenities such as radios, libraries, benches, etc. Out of the provision of Rs. 1,00,000, it is intended to spend some amount for smaller centres also. The detailed items on which expenditure will be incurred are given below :—

(1) Training of social workers,

(2) Pay, etc. of social workers,

(3) Subsidising or starting libraries and reading rooms,

(4) Subsidising or starting physical culture and recreation centres,

(5) Preparation and publishing literature for the enlightenment of the industrial workers.

(6) Promotion of co-operative credit societies among workers,

(7) Training for alternative occupations and arrangements for supply of work for the relief of distress caused by unemployment.

It is estimated that about half the amount will be absorbed in salaries and the rest will be needed to defray other expenses.

		Rs.
Grand Total—47, Miscellaneous Departments ..	Recurrent ..	53,370
	Non-recurrent ..	50,000
	Total ..	1,03,370

*Details of pay, etc. are not ready.

50, *CIVIL WORKS.*

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 101. Three overseers on the temporary establishment in the Central Circle.

Recurrent	.. .. Rs.	*Nil.*	Non-recurrent ..	.. Rs. 1,650
Total	.. .. „	1,650	Ultimate annual recurrent .. „	*Nil.*

Remarks.—Several important Petrol Tax works have been started in the Central Circle. The works are situated at different places. It has been found that the existing permanent strength of the Bombay Subordinate Engineering Service in the Central Circle (which as a result of successive retrenchment measures over the past few years is reduced to the bare minimum required under ordinary conditions) is quite inadequate to cope with the additional works and it has therefore become absolutely necessary to supplement it by appointment of at least 3 additional overseers on the temporary establishment. It is accordingly proposed to appoint these additional overseers on the temporary establishment at Rs. 50 per mensem each for a period of one year with effect from 1st April 1938 and necessary provision for them is proposed in the budget estimate for 1938-39.

ITEM 102. Bridge over the Indrayani river at Dehu in the Poona Division.

Recurrent	.. .. Rs.	*Nil.*	Non-recurrent	.. Rs. 25,000
Total	.. .. „	25,000	Ultimate annual recurrent .. „	*Nil.*

Remarks.—The absence of a bridge over the Indrayani river near Dehu, a famous place of pilgrimage and the birth place of the great saint Tukaram where thousands of pilgrims go every year to attend three big fairs which are held there, causes much inconvenience to the public. As the river gets flooded during the monsoon, it forms an obstacle to the boys attending the school at Dehu and also to the free movement of people living round about and to the pilgrims. Plans and estimates are under preparation.

		Rs.
Grand Total—50, Civil Works ..	Recurrent ..	*Nil.*
	Non-recurrent ..	26,650
	Total ..	26,650

52, BOMBAY DEVELOPMENT SCHEME.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 103. Provision of 710 additional storage tanks on occupied Development Department Chawls at Worli, Naigaum, DeLisle Road and Sewri.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,26,141
Total ..	.. „ 1,26,141	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The tenants on the 2nd and 3rd floors of the chawls at all the four centres do not get an adequate supply of water during the day time at any time during the year. The deficiency is worst from March to June. The tenants are thus subjected to extreme hardship. The insufficient supply also adversely affects the sanitation of the chawls. With a view to remove the hardship of the tenants and to increase the attractions of the chawls Government consider it necessary to improve the water supply of the chawls as soon as possible. Government therefore propose to provide additional storage tanks in all the chawls that are at present occupied fully or partially. The tanks would store water during the night when the ordinary draw off diminishes and supply it during the day to the chawls. The tanks, 710 in number, are estimated to cost Rs. 1,26,141.

		Rs.
Grand Total—52, Bombay Development Scheme ..	Recurrent ..	*Nil.*
	Non-recurrent ..	1,26,141
	Total ..	1,26,141

56, STATIONERY AND PRINTING.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 104. Encouragement of Swadeshi goods.

Recurrent ..	.. Rs. 25,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 25,000	Ultimate annual recurrent ..	„ 25,000

Remarks.—Government desire that all Government offices should, with effect from the year 1938–39, purchase articles of Indian manufacture only except in cases where such articles are not available. They have accordingly appointed a Committee to consider, *inter alia*, the purchase of swadeshi goods and to report the extra cost to Government on this account. The Committee has submitted an *ad-interim* report showing *inter alia* the financial effect of the substitution of hand-spun and hand-woven cloth for mill-made cloth. The total quantity of cotton cloth required by Government per annum is estimated at 4,68,063 yards of which 1,73,569 yards could be replaced by khadi according to reports of local officers at an extra cost of Rs. 49,261. The additional cost to Government if the *entire* quantity of cloth purchased by Government is replaced by khadi is stated to be Rs. 1,17,789. The Committee's final report is awaited. In the meanwhile it is proposed to provide Rs. 25,000 in the budget estimate of 1938–39 to meet a portion of the additional cost required for the substitution of hand-spun and hand-woven khadi for mill-made cloth.

		Rs.
Grand Total—56, Stationery and Printing ..	Recurrent ..	25,000
	Non-recurrent ..	*Nil.*
	Total ..	25,000

57, MISCELLANEOUS.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 105 : Expenditure for fostering the growth of Village Panchayats.

Recurrent	..	Rs.	*Nil.*	Non-recurrent	.. Rs.	4,00,000
Total	..	,,	4,00,000	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—Government have under consideration a Bill to amend *inter alia* section 4 of the Bombay Village Panchayats Act, 1933, with a view to establish village panchayats in every village with a population of 1,000 or over or for groups of villages where that course is desirable. Under the proposed amendment it will be necessary to hold elections of Panchayats in numerous villages and the additional expenditure on this account is estimated to be roughly Rs. 1,85,000.

2. It is also proposed in the Bombay Village Panchayats amendment Bill to make provision for Government placing at the disposal of Village Panchayats the funds necessary for the performance of such additional duties as may be assigned to them by Government. Government have not yet decided what specific additional duties the Panchayats should be called upon to undertake, but they are considering the possibility of entrusting Panchayats with some at least of the duties enumerated below :—

(*a*) maintenance of reading rooms and libraries,

(*b*) providing facilities for physical culture and establishment of gymnasia, etc.,

(*c*) supplying the villagers with improved agricultural implements and seeds,

(*d*) conducting annual village fairs or Urusas,

(*e*) management of grazing grounds,

(*f*) devasthan management,

(*g*) making rules for better living, i.e., observance of sanitary principles and power to levy penalties for violation of these rules,

(*h*) establishment of grant-in-aid schools,

(*i*) enforcement of prohibition,

(*j*) digging wells and constructing tanks, dams and roads,

(*k*) spread of literacy,

(*l*) developing village industries,

(*m*) giving medical relief,

(*n*) recommending redress of individual grievances in the matter of land revenue assessment and collection,

(*o*) debt conciliation,

(*p*) maintaining radios.

A lump provision of Rs. 2,15,000 is made in the budget estimate for payments to Panchayats, for the performance of these additional duties.

			Rs.
Grand Total—57, Miscellaneous	Recurrent	..	*Nil.*
	Non-recurrent	..	4,00,000
	Total	..	4,00,000

			Rs.
Grand Total of all Heads charged to revenue ..	Recurrent	..	23,91,150
	Non-recurrent	..	33,96,880
	Total	..	57,88,030

68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

(2) UNPRODUCTIVE.

AHMEDNAGAR DIVISION.

Pravara River Works.

ITEM 106. Excavation and construction of drains in the Maharashtra Sugar Mills Area.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 50,000
Total ..	.. ,, 50,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The necessity for carrying out sub-soil drainage works in the sugar factory areas has been explained under item No. 27 under the head XVII.

It is intended to construct during the year 1938–39 a portion of the drainage scheme proposed for the Maharashtra Sugar Mills Area. The project which is estimated to cost Rs. 2,21,426 for I–Works, has been sent to the Company for remarks. As soon as the Company's remarks are received, administrative approval and technical sanction will be accorded to the work.

POONA IRRIGATION DIVISION.

Nira Left Bank Canal.

ITEM 107. Excavation and construction of drains in the Marsland Price and Company's Sugar Factory Area.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 50,000
Total ..	.. ,, 50,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The necessity for carrying out sub-soil drainage works in the sugar factory areas has been explained under item No. 27 under the head XVII.

It is intended to construct during the year 1938–39 a portion of the drainage scheme proposed for the factory area of the Marsland Price and Company Limited which is estimated to cost Rs. 83,751.

BELGAUM DIVISION.

Gokak Canal 1st Section and Storage Works.

ITEM 108. Compensation for land submerged under the Dhupdal Storage Reservoir and demarcation and preparation of detailed land plans thereof.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 65,800
Total ..	.. ,, 65,800	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The dam for the Dhupdal Storage Reservoir was constructed in the year 1891 with its crest at R. L. 2006. When in 1898, the Gokak Mills Company began to ask for the full stipulated supply, the crest was raised by 2′ and its top brought to R. L. 2008, the whole of the marginal area flooded having been acquired. As the storage was found to be still insufficient to meet the demands of the Mills, temporary masonry walls 2′ in height were being erected and maintained from September to February of every year since 1909 to impound more water. The temporary crest was then at R. L. 2010. From 1925 onwards, the temporary raising has been carried to 4′, bringing the top level to R. L. 2012.

The total area submerged between R. L. 2012 and R. L. 2008 is 889 acres and 3 gunthas. Out of this area, however, only 11 acres and 19 gunthas were actually acquired at a cost of

68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—concld.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

Rs. 7,513. The area that remains to be required is therefore 877 acres and 24 gunthas. It was not considered necessary to acquire this area for the following reasons :—

(*a*) High cost of acquisition.

Accordingly agreements were taken from the land owners who were willing to forego compensation if they were allowed to retain their fields and to cultivate them when free from water.

(*b*) The raising of the dam was considered temporary.

It was anticipated that the Daddi and Markandeya projects meant to augment the supply at Dhupdal would materialise.

Both these factors have been vitiated by subsequent developments detailed below :—

(*i*) In accordance with the arrangement made in 1927 with the Gokak Mills, the water level in the reservoir has to be maintained at R. L. 2009·5.

The result of this arrangement is that the water level does not go below R. L. 2008 until the end of March and so it is not possible to raise hot weather crops (which take from three to four months) on the strip between R. L. 2009·5 and R. L. 2008.

(*ii*) Both the Daddi and the Markandeya projects have been abandoned and consequently the temporary raising is a permanent feature.

Conditions for the strip between R. L. 2012 and R. L. 2009·5 are different and it is possible to raise hot weather crops therein.

It is accordingly necessary to acquire the land lying between the contours 2009·5 and 2008. The cost of acquisition of this strip including that of demarcation and preparation of detailed land plans thereof is estimated at Rs. 65,834. The detailed estimate will shortly be approved administratively and sanctioned technically. The acquisition in question will be completed and payments made within the year 1938-39.

		Rs.
Grand Total—68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to revenue.	Recurrent ..	*Nil.*
	Non-recurrent ..	1,65,800
	Total ..	1,65,800

80, BOMBAY DEVELOPMENT SCHEME.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 109. Construction of the Marine Drive to its full width from Chowpatty to near Marine Lines Station and from the point of its junction with the 80 feet road in Block No. II to the South end of that Block.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,04,000
Total ..	.. „ 4,04,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The Marine Drive along the sea wall in Blocks Nos. I and II of the Back Bay Reclamation Scheme has been completed to a partial width of 40 feet including a foothpath 10 feet wide on the West side from opposite Churchgate Station to Chowpatty. The construction of the remaining width of the Marine Drive from opposite Marine Lines Station to just beyond the point where the 80 feet road in Block No. II runs towards the Oval has been provided for in the current year's Budget and it is expected that this work will be completed by the end of March 1938. It is proposed that during the financial year 1938-39 the Marine Drive should be completed to the full width of 140 feet from the South end of Block II to just near the point where it meets the 80 feet East-West Road and also for the remaining width of it from opposite Marine Lines Station to Chowpatty end. With the proposed work, the Marine Drive, which is the most important road in this area, will be completed to its full width in the entire length from Chowpatty to the South end of Block No. II.

ITEM 110. Construction of cement concrete footpath on the West side of the Marine Drive along the sea wall from Chowpatty to near Marine Lines Railway Station.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 83,230
Total ..	.. „ 83,230	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The sanctioned cross section of the Marine Drive provides for a footpath 45 feet wide on the west side along the sea wall. This footpath has already been constructed to its full width, from opposite Marine Lines Station to just beyond the point where the 80 feet road in Block No. II runs down to the Oval, and to a partial width of 10 feet from opposite Marine Lines Station to Chowpatty end. It is proposed that during the year 1938-39 the remaining width of the footpath on the West side of the Marine Drive from opposite Marine Lines Station to Chowpatty should be completed. The Marine Drive is a very popular resort and the extension of the pavement over its entire length northwards to Chowpatty end would be much appreciated by the public. The road work in the length referred to above is also proposed to be completed during 1938-39.

ITEM 111. Construction of a 40 feet wide road between Blocks Nos. II and III.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 75,750
Total ..	.. „ 75,750	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The sanctioned layout for Blocks Nos. I and II of the Back Bay Reclamation Scheme provides for a 120 feet wide road at the South end of Block No. II. The land required for the road has been partially reclaimed with building debris supplied free, and it is expected that the full width required for the road will be reclaimed shortly. During the year 1938-39 it is proposed that the road in question should be constructed to a partial width of 40 feet together with a "Katcha" footpath 20 feet wide on the North side. The construction of this partial width of the road will, it is considered, accelerate the disposal of the plots fronting this road which will be an important shopping road when completed.

ITEM 112. Construction of a 60 feet road at the North end of the Lloyd Recreation ground.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 27,270
Total ..	.. „ 27,270	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The sanctioned layout plan of Blocks Nos. I and II of the Back Bay Reclamation Scheme provides for the construction of a 60 feet wide road including a 20 feet footpath flanking the North end of the Lloyd Recreation Ground, and for its ultimate widening to 100 feet. The frontage on this road has been divided into six plots and the construction of the road will, it is considered, accelerate the disposal of these plots.

80, BOMBAY DEVELOPMENT SCHEME—concld.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 113. Construction of a 40 feet road to the west of the Marine Lines Station.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 25,250
Total ..	.. „ 25,250	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In the up-to-date layout plan of Blocks Nos. I and II of the Back Bay Reclamation Scheme a 40 feet wide road has been provided to the west of Marine Lines Station. The construction of this road is necessary with a view to giving access to and from the Railway Station for the newly laid out plots to the North of the Lloyd Recreation Ground, and also for the diversion of the two storm water drains in the area behind Marine Lines Railway Station.

		Rs.
Grand Total—80, Bombay Development Scheme ..	Recurrent ..	*Nil.*
	Non-recurrent ..	6,15,500
	Total ..	6,15,500
Grand Total of Capital heads	Recurrent ..	*Nil.*
	Non-recurrent ..	7,81,300
	Total ..	7,81,300

STATEMENT F.

STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT DURING THE YEAR 1938–39 FROM SAVINGS.

MO-II Bk H 586—26a

27, ADMINISTRATION OF JUSTICE.

ITEM 1. Additional permanent establishment consisting of one clerk and one boy peon for the District Government Pleader, Ahmedabad.

	Rs.
Expenditure sanctioned in 1937–38	420
Annual average cost	600

Remarks.—In 1934 the District Government Pleader, Ahmedabad, represented that his permanent clerical establishment consisting of three clerks was unable to cope with the work of his office which had increased considerably, and asked for additional establishment consisting of one clerk and one boy peon. This additional establishment was sanctioned on a temporary basis for one year and subsequently continued up to 1st December 1937. It has now been made permanent as the work of the Government Pleader's office has not decreased since 1934 and as there is no indication that the work will decrease in future.

	Rs.
Grand Total—27, Administration of Justice ..	420

29, POLICE.

ITEM 2. Three additional appointments of Sub-Prosecutors, two in the Poona District and one in the Satara District.

	Rs.
Expenditure sanctioned in 1937-38	1,560
Annual average cost	7,200

Remarks.—It was represented to Government that the existing staff of three Police Prosecutors in the Poona District and two in the Satara District was inadequate to cope with the heavy work of these Districts. Owing to the large number of Courts in these Districts the Police Prosecutors have to appear in several Courts and complaints were frequently made that their services were not available at the time most suited to the convenience of Courts with the result that adjournments had to be granted. This procedure led to congestion of work and to cases getting behind hand. To remedy this unsatisfactory state of affairs Government were satisfied that it was necessary to increase the strength of the prosecuting staff and accordingly they sanctioned in December 1937 the appointment of three additional Sub-Prosecutors, two for Poona District and one for the Satara District.

2. These additional appointments did not involve Government in any *real* extra expenditure in view of the fact that Government had sanctioned the introduction of a scheme of substituting Sub-Prosecutors for Police Prosecutors whenever vacancies occurred in the cadre of Police Prosecutors. The cost of a Police Prosecutor is about Rs. 430 per mensem whereas the cost of a Sub-Prosecutor, whose post is non-pensionable, is Rs. 200 only. As Government had already sanctioned the appointment of six Sub-Prosecutors *vice* six Police Prosecutors retired there was a saving of over Rs. 16,000 per annum. The extra expenditure involved on account of the creation of the three additional appointments of Sub-Prosecutors in the year 1937-38 was met from savings.

	Rs.
Grand Total—29, Police	1,560

41, VETERINARY.

MINISTER IN CHARGE—The Honourable Dr. M. D. D. GILDER.

ITEM 3. Employment of a Veterinary Assistant Surgeon for running a travelling veterinary dispensary.

	Rs.
Expenditure sanctioned in 1937-38	490
Annual average cost	1,092

Remarks.—The Society for the Prevention of Cruelty to Animals, Poona Branch, received from a private donor a gift of a travelling motor dispensary for treating animals in the Poona district. Government were approached for an annual grant of Rs. 1,000 towards the maintenance of this dispensary. They, however, decided to give their assistance to the society in the shape of the free loan of the services of a veterinary assistant surgeon for three years. This had the effect of increasing the cadre of veterinary assistant surgeons temporarily by one and a temporary veterinary assistant surgeon was accordingly employed in the revised scale of Rs. 50—4—90—5—125 from 7th May 1937 to replace the one lent to the society.

	Rs.
Grand Total—41, Veterinary	490

50, CIVIL WORKS.

ITEM 4. Temporary establishment for the Dohad Sub-division of the Kaira and Panch Mahals Division.

	Rs.
Expenditure sanctioned during 1937-38	516
Annual average cost	1,924

Remarks.—In view of the imperative need for retrenchment the Dohad Sub-division of the Kaira and Panch Mahals Division was amalgamated with the Godhra Sub-division, as a temporary measure, in 1932. In 1936-37 it became necessary to open in connection with the scarcity works two temporary Sub-divisions known as Dohad Scarcity and Jhalod Scarcity Sub-divisions with effect from the 23rd December 1936 and the 23rd March 1937 respectively. These temporary Scarcity Sub-divisions were closed with effect from the 1st November 1937. The Superintending Engineer, Northern Circle, however, represented that after the closure of these temporary Sub-divisions it would not be possible for the Sub-divisional Officer at Godhra to manage the scarcity works and it was quite necessary that the Dohad Scarcity Sub-division should be continued as an ordinary Sub-division till 31st March 1939 in charge of the works in Dohad Taluka and Jhalod Mahal.

Government were convinced of the necessity for its continuance of the Sub-division and the following temporary establishment was accordingly sanctioned with effect from the 1st November 1937 :—

2 Clerks on Rs. 30 per mensem each.
1 Store-clerk on Rs. 30 per mensem.
1 Peon
1 Tapali
1 Chowkidar
} at Rs. 13 per mensem each.

ITEM 5. Additional clerk on the temporary establishment for the office of the Executive Engineer, Ratnagiri Division.

	Rs.
Expenditure sanctioned during 1937-38	182
Annual average cost	572

Remarks.—The clerical establishment in the office of the Executive Engineer, Ratnagiri Division, has for some years past been subject to an increasingly heavy strain in coping with the work dealt with by this Division. The preparation and execution of a number of road projects, involving expenditure of several lakhs of rupees are mainly responsible for the increased accounts and correspondence work in the office. With a view to relieving the pressure of work, Government have sanctioned the entertainment of an additional clerk on Rs. 30 per mensem on the temporary establishment for that office with effect from the 30th August 1937.

	Rs.
Grand Total—50, Civil works	698

56, STATIONERY AND PRINTING.

ITEM 6. Entertainment of an additional Computor in the Government Central Press, Bombay.

	Rs.
Expenditure sanctioned in 1937–38	550
Annual average cost	918

Remarks.—In accordance with the provisions of the Payment of Wages Act, 1936, the time limit of payments of wages is 7 days from the end of the wage period. The Superintendent, Government Printing and Stationery, represented that this time limit cannot be adopted for the Press unless an additional computor was sanctioned as major portion of the employees are piece workers and task workers and their wages cannot be calculated until the work turned out by them is computed. An additional post of a computor in the grade of Rs. 50—5/2—90 was sanctioned with effect from 1st April 1937.

	Rs.
Grand Total—56, Stationery and Printing ..	550

	Rs.
Grand Total of all Heads charged to Revenue ..	3,718

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APPENDIX.

Statement showing the balances transferred from the Central Government to the Government of Bombay in connection with the scheme for the decentralisation of balances under debt and deposit heads on 31st March 1937. [Vide footnotes (a) and (b) on receipt side and footnotes (a) to (c) on disbursement side, under "Debt Heads" in statement A.]

—	Credit.	Debit.
	Rs.	Rs.
O—Unfunded Debt.		
Special loans	9,11,548	
Savings Bank Deposits—		
Bank Accounts	....	
General Provident Fund	3,00,39,695	
I. C. S. Provident Fund	16,90,891	
I. C. S. (Non-European Members) Provident Fund	1,45,041	
Contributory Provident Fund (Provincial)	7,04,967	
Other Miscellaneous Provident Funds	1,62,911	
P—Deposits and Advances.		
Deposits of Local Funds—		
District Funds	26,68,960	
Other Funds	10,32,259	
Departmental and Judicial Deposits—Civil Deposits	92,52,901	
Advances repayable	7,703	90,415
Suspense Accounts	397	359
Permanent Advances	....	3,16,693
Accounts with Foreign Governments and Indian States	....	5,177
Departmental and similar Accounts	....	4,806
R—Loans and Advances by Provincial Governments.		
Loans and Advances by Provincial Government—		
Loans to Presidency Corporations—		
Vehar Water Works Loans	....	13,29,695
Loans to Government servants—		
House building advances	....	85,247
Advances for purchase of motor cars	....	1,71,008
Advances for purchase of other conveyances	....	7,631
Passage advances	....	417
Grand Total ..	4,66,17,273	20,11,448
Net credit ..	4,46,05,825*	

*Out of this Rs. 44,00,000 were utilised for the minimum Reserve Bank Balance and treasury balance and the remaining amount of Rs. 4,02,05,825 was utilised for cancellation of debt in the manner given in paragraph 75 under "XX and 22—Interest".

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

For official use only

Government of Bombay

FINANCE DEPARTMENT

Schedule of Expenditure authorised by the Governor under paragraph 5 (1) of the Government of India (Commencement and Transitory Provisions) Order, 1936, for six months from the 1st April 1937

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1937

In exercise of powers conferred under sub-paragraph (1) of paragraph 5 of the Government of India (Commencement and Transitory Provisions) Order, 1936, I, Michael Herbert Rudolf Knatchbull, Lord Brabourne, Governor of Bombay, do hereby authorise expenditure from the revenues of the Province of Bombay up to the amounts shown in the following schedule for the purpose of enabling the business of the Government of Bombay to be carried on between the 1st day of April 1937 and the date on which a schedule of authorised expenditure is authenticated in accordance with the provisions of section 80 of the Government of India Act, 1935 (26 Geo. 5, ch. 2), or until the expiration of six months from the 1st day of April 1937, whichever first occurs.

SCHEDULE

(Figures in thousands of rupees)

Heads of expenditure	Votable	Chargeable on the revenues	Total
EXPENDITURE DEBITABLE TO REVENUE			
7, Land Revenue	7,90	12,12	20,02
8, Provincial Excise	17,36	4,15	21,51
9, Stamps	98	..	98
10, Forest	9,76	2,07	11,83
11, Registration	3,01	..	3,01
12, Charges on account of Motor Vehicles Taxation Acts	1,00	3,54	4,54
13, Other Taxes and Duties	8,98	..	8 98
17, Interest on works for which capital accounts are kept	..	..	..
XVII—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept—Working Expenses. 18, Other Revenue expenditure financed from ordinary revenues 18 (1), Other revenue expenditure financed from Famine Relief Fund 19, Construction of Irrigation, Navigation, Embankment and Drainage Works.	6,69	..	6,69
22, Interest on debt and other obligations	..	50,51	50,51
23, Appropriation for reduction or avoidance of debt	..	5,88	5,88
25, General Administration	50,65	12,37	63,02
27, Administration of Justice	20,27	9,96	30,23
28, Jails and Convict Settlements	8,16	60	8,76
29, Police	65,82	4,71	70,53
30, Ports and Pilotage	..	..	..
36, Scientific Departments	48	..	48
37, Education	72,51	3,43	75,94
38, Medical	17,62	2,49	20,11
39, Public Health	9,31	1,16	10,47
40, Agriculture	5,91	57	6,48
41, Veterinary	2,11	15	2,26
42, Co-operative Credit	2,66	25	2,91
43, Industries	3,54	..	3,54
47, Miscellaneous Departments	3,09	42	3,51
50, Civil Works	71,80	4,77	76,57
52, Bombay Development Scheme	1,76	..	1,76
54, Famine Relief	6,58	..	6,58

(*Figures in thousands of rupees*)

Heads of expenditure	Votable	Chargeable on the revenues	Total
55, Superannuation allowances and pensions	40,03	11,29	51,32
55-A, Commutation of pensions financed from ordinary revenues ..	..	..	..
56, Stationery and Printing	5,59	..	5,59
57, Miscellaneous	3,95	..	3,95
63, Extraordinary charges	5	..	5
Total ..	4,47,57	1,30,44	5,78,01
CAPITAL ACCOUNT NOT CHARGED TO REVENUE			
68, Construction of Irrigation, Navigation, Embankment and Drainage Works.	63	..	63
70, Capital outlay on improvement of Public Health	42	..	42
80, Bombay Development Scheme	1,07	..	1,07
81, Civil Works not charged to revenue	1	..	1
83, Payments of commuted value of pensions	5,36	40	5,76
85, Payments to retrenched personnel	..	..	..
Total ..	7,49	40	7,89
DEBT AND DEPOSIT HEADS			
Advances repayable	1,48	..	1,48
Loans and advances by Provincial Government	4,94	..	4,94
Total ..	6,42	..	6,42
Grand Total ..	4,61,48	1,30,84	5,92,32

1st April 1937.

BRABOURNE,
Governor of Bombay.

APPENDIX.

DETAILS OF THE PROVISIONS FOR EXPENDITURE AUTHORISED BY THE GOVERNOR.

7-LAND REVENUE.		Detailed Account No.	Rs.
A. CHARGES OF ADMINISTRATION	*Chargeable*	7A	*37,400*
	Votable		1,26,700
B. SURVEY, SETTLEMENT AND RECORD OPERATIONS	Votable	7B	46,600
C. LAND RECORDS	*Chargeable*	7C	*6,000*
	Votable		6,03,800
D. ASSIGNMENTS AND COMPENSATIONS	*Chargeable*	7D	*11,66,800*
E. CHARGES IN ENGLAND	*Chargeable*	7E	*2,400*
	Votable		12,400
F. LOSS OR GAIN BY EXCHANGE	*Chargeable*		....
	Votable		....
For rounding	*Chargeable*		*—600*
	Votable		+500
TOTAL			20,02,000
	Chargeable		*12,12,000*
	Votable		7,90,000

DETAILED ACCOUNT No. 7A.
LAND REVENUE.
A-Charges of Administration.

		Rs.
A-1. GENERAL ESTABLISHMENT.		
A-1 (1) Pay of Officers—		
Collector (1,000—2,250)	*Chargeable* ..	*7,200*
Deputy Collector (300—1,200)	Votable ..	2,600
Special Land Acquisition Officer, Ahmedabad	Votable ..	3,700
Total ..	*Chargeable* ..	*7,200*
	Votable ..	6,300
A-1 (2) Pay of Establishment—		
Clerks (25—300)	..	34,040
Servants (15—25)	..	4,420
Temporary establishment—		
Northern Division	..	200
Southern Division	..	160
For land acquisition work under Consulting Surveyor to Government ..	..	5,100
Temporary tagai establishment—		
Northern Division	..	3,740
Central Division	..	240
Southern Division	..	....
Probable savings	..	—900
Total ..	Votable ..	47,000
A-1 (3) Allowances, Honoraria, etc.—		
Travelling allowance (fixed)	*Chargeable* ..	*1,200*
	Votable ..	1,800
Travelling allowance (ordinary)	*Chargeable* ..	*100*
	Votable ..	200
House-rent and other allowances	*Chargeable* ..	*900*
	Votable	800
Total ..	*Chargeabl* ..	*2,200*
	Votable ..	2,800

DETAILED ACCOUNT No. 7A.
LAND REVENUE.
A-Charges of Administration—*contd.*

		Rs.
A-1 GENERAL ESTABLISHMENT—contd.		
A-1 (4) Contingencies—		
Contract contingencies		31,800
Pay of menials		6,360
Service postage and telegrams		1,080
Rents, rates and taxes		11,055
Non-contract contingencies	*Chargeable* ..	*28,000*
	Votable ..	8,405
Construction and repairs of chavdis		3,060
Acquisition and improvement of land for village sites		2,550
Other supplies and services		3,390
Purchase of tents		2,900
Total ..	*Chargeable* ..	*28,000*
	Votable ..	70,600
A-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—		
Add—Amount transferred from "25, General Administration" on account of the establishment charges of Collectors, etc. (*vide* page 70)		....
Add—Amount transferred from "39-Public Health" on account of work done by the establishment of the Consulting Surveyor to Government in connection with revision of rates of non-agricultural assessment and defence of land acquisition appeals and valuation of Government properties (*vide* page 184)		....
Add—Amount transferred from "10-Forest" on account of the forest establishment in the Akrani Mahal (*vide* page 26)		....
Deduct—Amount transferred to the minor head "Land Records—City Land Records" on account of survey establishment of the Collector of Bombay (*vide* page 9) ..		....
Deduct—Amount recovered from the Municipality on account of land acquisition work ..		....
Deduct—Amount transferred to "52, Bombay Development Scheme" on account of moiety of the pay of the accountant on the establishment of the Collector of Bombay (*vide* page 255)		....
Total—Votable ..		....
Total, A-1—General Establishment ..		1,64,100
TOTAL ..	*Chargeable* ..	*37,400*
	Votable ..	1,26,700

DETAILED ACCOUNT No. 7B.
LAND REVENUE.
B-Survey, Settlement and Record operations.

	Rs.
B-1 COST OF CADASTRAL MAPS.	
(Government Photozincographic Press.)	
B-1 (1) Pay of Officers—	
Manager (500—800) .. .. Votable ..	4,100
Total .. Votable ..	4,100
B-1 (2) Pay of Establishment—	
Photographers, draftsmen and clerks .. } (15—660 plus spl. pay 100 to Asstt. Manager)	21,800
Printers, compositors, pressmen, etc. .. }	15,900
Mounting establishment and servants (11—30)	1,300
Temporary establishment	900
Probable savings	—2,300
Total .. Votable ..	37,600
B-1 (3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary) .. .. Votable ..	50
House-rent and other allowances .. .. Votable ..	250
Total .. Votable ..	300
B-1 (4) Contingencies—	
Non-contract contingencies	3,700
Supplies and services	900
Customs duty on imported stores	....
Total .. Votable ..	4,600
Total, Survey, Settlement and Record operations .. Votable ..	46,600

DETAILED ACCOUNT No. 7C.
LAND REVENUE.
C-Land Records.

SUMMARY.

		Rs.
C-1 Superintendence	*Chargeable* ..	*6,000*
	Votable ..	15,600
C-2 City Land Records	Votable ..	57,700
C-3 Alienation Office, Poona	Votable ..	4,000
C-4 District Charges	Votable ..	4,10,900
C-5 Pot Hissa Measurement Operations	Votable ..	90,100
C-6 Recoverable City Survey Operations	Votable ..	5,200
C-7 Cost of Boundary Marks recoverable from Land-holders	Votable ..	17,300
C-8 Demarcation of Boundaries between British Territory and Indian States	Votable ..	3,000
TOTAL ..	*Chargeable* ..	*6,000*
	Votable ..	6,03,800

DETAILS.

C-1 SUPERINTENDENCE.

C-1 (1) Pay of Officers—

Superintendents—(450—1,350 + special pay 150); (300—1,200 + special pay 100)	*Chargeable* ..	*4,800*
	Votable ..	2,900
Total ..	*Chargeable* ..	*4,800*
	Votable ..	2,900

C-1 (2) Pay of Establishment—

Clerks, etc. (30—140)		7,440
Servants (15—22)		1,060
Leave salary		400
Probable savings		—800
Total ..	Votable ..	8,100

C-1 (3) Allowances, Honoraria, etc.—

Travelling allowance (fixed)	*Chargeable* ..	*1,200*
	Votable ..	800
Travelling allowance (ordinary)	Votable ..	1,200
Total ..	*Chargeable* ..	*1,200*
	Votable ..	2,000

DETAILED ACCOUNT No. 7C.
LAND REVENUE.
C-Land Records—*contd.*

		Rs.
C-1 SUPERINTENDENCE—*contd.*		
C-1 (4) Contingencies—		
Contract contingencies		600
Non-contract contingencies		2,000
Reserve at the disposal of the Director of Land Records		....
Total .. Votable ..		2,600
TOTAL ..	*Chargeable* ..	*6,000*
	Votable ..	15,600
C-2 CITY LAND RECORDS.		
C-2 (1) Pay of Officers—		
Superintendent, Bombay City Survey (1,150—1,300)		7,800
Total .. Votable ..		7,800
C-2 (2) Pay of Establishment—		
Surveyors (30—90)		31,870
Special pay to the talatis for work in connection with the maintenance of property registers in Kaira and Borsad..		60
Servants (14—18)		6,070
Probable savings		−500
Total .. Votable ..		37,500
C-2 (3) Allowances, Honoraria, etc.—		
Travelling allowance (fixed)— (For City Survey work) Northern Division		540
Central Division		1,440
Southern Division		570
Bombay		840
Presidency		1,370
Travelling allowance (ordinary)		2,100
House-rent and other allowances—		
Commissioner, C. D.		40
Total .. Votable ..		6,900
C-2 (4) Contingencies—		
Non-contract contingencies—		
Northern Division..		12
Central Division		24
Presidency		5,464
Total .. Votable ..		5,500

DETAILED ACCOUNT No. 7C.
LAND REVENUE.
C-Land Records—*contd.*

	Rs.
C-2 CITY LAND RECORDS—*contd.*	
C-2 (5) Establishment charges payable to other Governments and Departments—	
Charges on account of survey establishment of the Collector of Bombay transferred from the minor head "Charges of Administration" (*vide* page 5)	....
Total .. Votable ..	....
TOTAL .. Votable ..	57,700
C-3 ALIENATION OFFICE, POONA.	
C-3 (1) Pay of Establishment—	
Clerks (30—200)	3,090
Servants (18—20)	780
Probable savings	—270
Total .. Votable ..	3,600
C-3 (2) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	50
House-rent and other allowances	50
Total .. Votable ..	100
C-3 (3) Contingencies—	
Non-contract contingencies	300
Total .. Votable ..	300
TOTAL .. Votable ..	4,000
C-4 DISTRICT CHARGES.	
C-4 (1) Pay of Officers—	
District Inspectors, Presidency (200—350)	27,600
Leave salary	1,000
Total .. Votable ..	28,600
C-4 (2) Pay of Establishment—	
Assistant Inspectors, clerks, and Circle Inspectors—	
Kanungo establishment—	
Northern Division (30—140)	47,615
Central Division (30—140)	74,000
Southern Division (30—140)	56,565
Other establishment—	
Presidency (30—200)	73,910
Carried over ..	2,52,090
	28,600

DETAILED ACCOUNT No. 7C.
LAND REVENUE.
C-Land Records—*contd.*

	Rs.
C-4 DISTRICT CHARGES—*contd.*	
	28,600
Brought forward ..	
	2,52,090
C-4 (2) Pay of Establishment—*contd.*	
Servants—	
Kanungo establishment— Northern Division (14—16)	10,327
Central Division (14—18)	15,000
Southern Division (10—15)	11,734
Other establishment— Presidency (15—21)	9,749
Temporary establishment—	
Kanungo establishment—	
Northern Division	400
Central Division	....
Southern Division	....
Other establishment—	
Presidency	6,600
Probable savings—	
Kanungo establishment—	
Northern Division	—2,500
Central Division	—1,400
Southern Division	—1,400
Other establishment— Presidency	—3,000
Total .. Votable ..	2,97,600
C-4 (3) Akarband Work .. Votable ..	....
C-4 (4) Record of Rights .. Votable ..	....
C-4 (5) Settlement Work .. Votable ..	3,500
C-4 (6) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)— Kanungo establishment— Northern Division	10,600
Central Division	16,400
Southern Division	12,720
Other establishment— Presidency	7,610
	47,330
Carried over ..	
	3,29,700

DETAILED ACCOUNT No. 7C.
LAND REVENUE.
C-Land Records—*contd.*

	Rs.
C-4 DISTRICT CHARGES—*contd.*	
Brought forward ..	3,29,700
	47,330
C-4 (6) Allowances, Honoraria, etc.—contd.	
Travelling allowance (ordinary)—	
Kanungo establishment—	
Northern Division	2,280
Central Division	3,000
Southern Division	3,050
Other establishments—	
Presidency	9,100
House-rent and other allowances—	
Kanungo establishment—	
Northern Division	50
Other establishments—	
Presidency	990
Total .. Votable ..	65,800
C-4 (8) Contingencies—	
Service postage and telegrams—	
Kanungo establishment—	
Northern Division	175
Central Division	50
Southern Division	300
Other establishments—	
Presidency	5,875
Rents, rates and taxes—	
Other establishments—	
Presidency	400
Non-contract contingencies—	
Kanungo establishment—	
Northern Division	1,140
Central Division	1,515
Southern Division	1,185
Other establishments—	
Presidency	4,590
Pay of menials—	
Other establishments—	
Presidency	170
Total .. Votable ..	15,400
TOTAL .. Votable ..	4,10,900

DETAILED ACCOUNT No. 7C.
LAND REVENUE.
C-Land Records—contd.

		Rs.
C-5 POT HISSA MEASUREMENT OPERATIONS.		
C-5-(1) Pay of Officers	Votable ..	....
C-5-(2) Pay of Establishment	Votable ..	71,790
C-5-(3) Allowances, Honoraria, etc.	Votable ..	6,820
C-5-(4) Contingencies	Votable ..	11,490
TOTAL ..	Votable ..	90,100
C-6 RECOVERABLE CITY SURVEY OPERATIONS.		
C-6-(1) Pay of Establishment	Votable ..	3,300
C-6-(2) Allowances, Honoraria, etc.	Votable ..	100
C-6-(3) Contingencies	Votable ..	1,800
TOTAL ..	Votable ..	5,200
C-7 COST OF BOUNDARY MARKS RECOVERABLE FROM LAND HOLDERS.		
Northern Division	..	6,300
Central Division	..	3,000
Southern Division	..	8,000
TOTAL ..	Votable ..	17,300

DETAILED ACCOUNT No. 7D.

LAND REVENUE.

D-Assignments and Compensations.

		Rs.
SUMMARY.		
D-1 Inamdars and other Grantees	Chargeable ..	8,91,600
D-2 Pensions in lieu of Resumed Lands	Chargeable ..	2,37,400
D-3 Other Land Revenue Compensations	Chargeable ..	37,800
TOTAL ..	Chargeable ..	11,66,800
Details of the above—		
Northern Division	Chargeable ..	2,93,242
Central Division	Chargeable ..	6,40,950
Southern Division	Chargeable ..	1,97,250
Bombay	Chargeable ..	26,484
Baroda	Chargeable ..	8,874
Total ..	Chargeable ..	11,66,800
D-Inamdars and other Grantees—		
D-1 (1) Inamdars	Chargeable ..	4,17,600
D-1 (2) District and Village Officers	Chargeable ..	4,57,700
D-1 (3) Village servants useful to communities ..	Chargeable ..	16,300
Total ..	Chargeable ..	8,91,600
D-1 (3) Village servants useful to communities—		
Bhil Nemnukhs	Chargeable ..	....
Cash allowances..	Chargeable ..	16,300
Total ..	Chargeable ..	16,300
D-2 Pensions in lieu of resumed lands—		
Devasthans (allowances to temples and mosques)— Annual payments	Chargeable ..	2,37,400
Total ..	Chargeable ..	2,37,400
D-3 Other Land Revenue Compensations—		
Annual Land Revenue Compensations	Chargeable ..	37,800
Total ..	Chargeable ..	37,800

DETAILED ACCOUNT No. 7E.
LAND REVENUE.
E-Charges in England.

		Rs.
E-1 Leave salaries and deputation pay (High Commissioner for India).	*Chargeable*	....
	Votable	4,400
E-2 Sterling overseas pay (High Commissioner for India) ..	*Chargeable*	*2,400*
E-3 Stores for India (High Commissioner for India) ..	Votable	....
E-4 Other charges (Secretary of State for India)	Votable	8,000
TOTAL, CHARGES IN ENGLAND ..	*Chargeable*	*2,400*
	Votable	12,400

8-PROVINCIAL EXCISE.		Detailed Account No.	
			Rs.
SUMMARY.			
A-SUPERINTENDENCE	*Chargeable* ..	8A	*20,100*
	VOTABLE ..	....	42,600
B-DISTRICT CHARGES	VOTABLE ..	8B	7,85,900
C-DISTILLERIES	VOTABLE ..	8C	5,78,500
D-COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT	VOTABLE ..	....	2,17,700
E-COMPENSATIONS	*Chargeable* ..	8E	*3,94,500*
	VOTABLE ..	....	1,11,000
F-CHARGES IN ENGLAND	*Chargeable* ..	....	....
	VOTABLE ..	....	....
G-LOSS OR GAIN BY EXCHANGE	*Chargeable* ..	....	....
	VOTABLE ..	....	....
For rounding	*Chargeable* ..	....	*+400*
	VOTABLE ..	....	+300
	TOTAL ..	....	21,51,000
TOTAL ..	*Chargeable* ..	....	*4,15,000*
	VOTABLE ..	....	17,36,000

DETAILED ACCOUNT No. 8-A.
PROVINCIAL EXCISE.
A-Superintendence.

		Rs.
COMMISSIONER'S OFFICE.		
A-(1) Pay of Officers—		
Commissioner (3,500 plus special pay at Rs. 300 p.m.) ..	*Chargeable*	*19,600*
Chief Account Officer of Excise (300—500)	Votable	1,890
Personal Assistant to the Commissioner (300—40—900—40—1,100)	Votable	5,410
Total ..	*Chargeable*	*19,600*
	Votable	7,300
A-(2) Pay of Establishment—		
Clerks (40—300)		26,600
Servants (19—30)		2,470
Temporary establishment		330
Total ..	Votable	29,400
A-(3) Allowances, Honoraria, etc.—		
Travelling allowance (fixed)	Votable	600
Travelling allowance (ordinary)	*Chargeable*	*500*
	Votable	800
House-rent and other allowances	Votable	1,200
Total ..	*Chargeable*	*500*
	Votable	2,600
A-(4) Contingencies—		
Contract contingencies		1,300
Service postage and telegrams		1,700
Other non-contract contingencies		300
Total ..	Votable	3,300
A-(5) *Deduct*—Contribution on account of supervision charges of the Commissioner of Excise for the Matches and Sugar Excise Duty work	*Chargeable*	....
TOTAL ..		62,700
Total ..	*Chargeable*	*20,100*
	Votable	42,600

DETAILED ACCOUNT No. 8-B.
PROVINCIAL EXCISE.
B-District Charges.

SUMMARY.		Rs.
B-1 Inspection and Preventive Establishments	Votable	7,41,800
B-2 Establishment in connection with Matches and Sugar Excise Duty	Votable	44,100
TOTAL ..	Votable	7,85,900

B-1—INSPECTION AND PREVENTIVE ESTABLISHMENTS.

B-1 (1) Pay of Officers—		
Superintendents (250—1,100)	Votable	34,350
Special pay to the Divisional Forest Officer, West Nasik, for doing excise work	.. ..	450
Total ..	Votable	34,800
B-1 (2) Pay of Establishment—		
Inspectors, Assistant and Sub-Inspectors, and Gauger (70—450)	.. ..	2,28,340
Clerks (30—200)	.. ..	48,350
Special pay to Rangers 1 (20), 2 (15) and 1 clerk (10) for doing excise work in the Peint Mahal	.. ..	360
Servants (9—50)	.. ..	2,39,630
Temporary establishment	.. ..	18,120
Probable savings	.. ..	....
Total ..	Votable	5,34,800
B-1 (3) Allowances, Honoraria, etc.—		
Travelling allowance (fixed)	Votable	34,320
Travelling allowance (ordinary)	Votable	75,050
House-rent and other allowances	Votable	14,030
Rewards to Government officers	Votable	20,000
Total ..	Votable	1,43,400
B-1 (4) Contingencies—		
Pay of menials	.. ..	200
Contract contingencies	.. ..	7,000
Rewards to private persons	.. ..	13,000
Rents, rates and taxes	.. ..	8,500
Service postage and telegrams	.. ..	9,000
Conveyance of excise opium	.. ..	3,300
Reserve at the disposal of the Commissioner	.. ..	700
Other non-contract contingencies	.. ..	4,600
Total ..	Votable	46,300

DETAILED ACCOUNT No. 8-B.
PROVINCIAL EXCISE.
B-District Charges—(contd.).

	Rs.
B-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—	
Add—Establishment charges of Collectors from "25-General Administration" (*vide* page 70)	....
Deduct—Cost of non-gazetted executive staff of the Tobacco Department transferred to "13, Other Taxes and Duties" (*vide* page 34)	....
Deduct—Contributions for establishment entertained at the cost of other parties ..	— 17,500
Total .. Votable ..	— 17,500
TOTAL .. Votable ..	7,41,800

B-2 Establishment in connection with Matches and Sugar Excise Duty.

	Rs.
B-2 (1) Pay of Officers—	
Deputy Commissioner (300—900)	2,500
Total .. Votable ..	2,500
B-2 (2) Pay of Establishment—	
Chief Inspectors (350—400)	4,400
Inspectors (95—145)	10,500
Clerks (50—180)	3,500
Servants (20—50)	11,900
Leave salary	1,500
Total .. Votable ..	31,800
B-2 (3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	1,200
Travelling allowance (ordinary)	3,000
House-rent and other allowances	4,100
Total .. Votable ..	8,300
B-2 (4) Contingncies—	
Service postage and telegrams	
Office expenses and miscellaneous	
Peons' uniforms and belts	
Purchase and repairs of furniture	
Total .. Votable ..	1,500
GRAND TOTAL .. Votable ..	44,100
B-2-(5) *Deduct*—**Establishment charges recovered from other Governments, Departments, etc.—Central Government** .. .. .. Votable ..	....
NET TOTAL ..	44,100

DETAILED ACCOUNT No. 8-C.
PROVINCIAL EXCISE.
C-Distilleries.

		Rs.
SUMMARY.		
GOVERNMENT DISTILLERIES.		
C-1 Dhadgaon Distillery	Votable ..	7,800
C-2 Nasik Distillery	Votable ..	5,65,100
PRIVATE DISTILLERY.		
C-3 Chowka Distillery	..	5,600
TOTAL ..	Votable ..	5,78,500

C-1 Dhadgaon Distillery.

C-1 (1) Pay of establishment		1,700
C-1 (2) Allowances, honoraria, etc.		30
C-1 (3) Contingencies		6,070
C-1 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.		
Add—Share of Establishment charges of the Forest Department transferred from "10-Forest" (*vide* page 26)		....
TOTAL, Dhadgaon Distillery ..	Votable ..	7,800

C-2 Nasik Distillery.

C-2 (1) Pay of Officers—		
Superintendent and Supervisor, Process Section—1 (300—40—1,100 + 200 spl. pay), 1 (300—10—650)		11,600
Total ..	Votable ..	11,600
C-2 (2) Pay of Establishment—		
Foreman, Assistant Chemist, etc. (30—300)		19,900
Servants (10—18)		480
Temporary establishment		23,200
Leave salary		320
Total ..	Votable ..	43,900
C-2 (3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)		300
C-2 (4) Contingencies—		
Pay of menials		700
Non-contract contingencies		4,000
Additions to plant and machinery		35,400
Supplies and services		4,50,000
Stores		20,000
Provision for depreciation		....
Fire insurance		....
Renewals and replacements		4,000
Less—Amount transferred from depreciation fund		— 4,000
Total ..	Votable ..	5,10,100
C-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—		
Deduct—Contribution recoverable from the Security Printing, India, for allowances to the Doctor and pay of Compounder		— 800
TOTAL, Nasik Distillery ..	Votable ..	5,65,100

C-3 Chowka Distillery.

C-3 (1) Contingencies—		
Cost price of spirit supplied by contractors		5,500
Other supplies and services		100
TOTAL, Chowka Distillery ..	Votable ..	5,600

DETAILED ACCOUNT No. 8-E.
PROVINCIAL EXCISE.
E-Compensations.

		Rs.
E-1 Indian States—		
E-1. (1) ASSIGNMENTS AND COMPENSATIONS.		
1. Compensation paid to Indian States for the lease of their Abkari Revenue	*Chargeable* ..	*1,90,000*
2. Annual payments for leasing the hemp drugs revenue of certain Indian States	*Chargeable* ..	*60,700*
3. Surplus amount payable to certain States in respect of their Abkari and hemp drugs leases	*Chargeable* ..	....
4. Gain on liquor payable to certain Indian States	*Chargeable* ..	....
E-2 Other Parties—		
E-2 (1) ASSIGNMENTS AND COMPENSATIONS.		
1. Contributions to Local Boards in lieu of one anna cess on excise revenue	Votable ..	1,05,000
2. Bombay Municipality	*Chargeable* ..	*1,43,800*
3. Private parties	Votable ..	6,000
	TOTAL ..	5,05,500
	Chargeable ..	*3,94,500*
	Votable ..	1,11,000

9-STAMPS.	Detailed Account No.	
		Rs.
A-NON-JUDICIAL.		
A. Superintendence	9-A	12,900
B. Charges for the Sale of Stamps	9-B	35,800
C. Cost of Stamps supplied from Central Stamp Stores		13,300
Total .. Votable ..		62,000
B-JUDICIAL.		
A. Superintendence	9-A	12,900
B. Charges for the Sale of Stamps	9-C	18,500
C. Cost of Stamps supplied from Central Stamp Stores		4,600
Total .. Votable ..		36,000
GRAND TOTAL .. Votable ..		98,000

DETAILED ACCOUNT No. 9-A.

STAMPS.

A-Superintendence.

A-1 (1) Pay of Officers—	
Assistant superintendent (500—25—650)	3,900
Leave salary	....
Total .. Votable ..	3,900
A-1 (2) Pay of Establishment—	
Superior establishment (30—300)	14,550
Inferior establishment (7 to 35)	3,250
Total .. Votable ..	17,800
A-1 (3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	25
House-rent and other allowances	575
Total .. Votable ..	600
A-1 (4) Contingencies—	
Contract contingencies	2,723
Non-contract contingencies	777
Total .. Votable ..	3,500
A-1 (5) Establishment charges recoverable from, or payable to, other Governments and Departments—	
Deduct—Contribution payable by the Posts and Telegraphs Department on account of the share of establishment of the Stamp Office, Bombay	....
Add—Fixed amount transferred from "25, General Administration—Charges of District Administration" (page 70) on account of establishment charges of Collectors ..	....
Total .. Votable ..	....
TOTAL .. Votable ..	25,800

DETAILED ACCOUNT No. 9-B.
STAMPS.
B-Charges for the sale of Stamps (Non-Judicial).

	Rs.
B-1 (1) Pay of Establishment—	
Vendors (30—160)	4,300
Servants (17—22)	500
Probable savings	....
Total .. Votable ..	4,800
B-1 (2) Allowances, Honoraria, etc.—	
House-rent and other allowances .. Votable ..	100
B-1 (3) Contingencies—	
Discount	30,350
Non-contract contingencies	550
Total .. Votable ..	30,900
TOTAL .. Votable ..	35,800

DETAILED ACCOUNT No. 9-C.
STAMPS.
B-Charges for the sale of Stamps (Judicial).

	Rs.
B-1 (1) Pay of Establishment—	
Vendors (30—160)	3,653
Servants (17—21)	372
Leave salary	75
Total .. Votable ..	4,100
B-1 (2) Allowances, Honoraria, etc.—	
House-rent and other allowances .. Votable ..	100
B-1 (3) Contingencies—	
Discount and commission .. Votable ..	14,300
TOTAL .. Votable ..	18,500

10-FOREST.			Detailed Account No.	Rs.
SUMMARY.				
A. GENERAL DIRECTION	..	*Chargeable*	10-A	*16,500*
		Votable	....	12,500
B. CONSERVANCY, MAINTENANCE AND REGENERATION.		Votable	10-B	2,30,600
C. ESTABLISHMENTS	..	*Chargeable*	.. .	*1,47,500*
		Votable	10-C	7,33,000
D. INTEREST ON CAPITAL OUTLAY	..	*Chargeable* ..	....	....
E. CHARGES IN ENGLAND	..	*Chargeable*	10-E	*43,000*
E. LOSS OR GAIN BY EXCHANGE	..	.. ..	....	....
FOR ROUNDING	..	Votable ..	....	—100
			TOTAL ..	11,83,000
		Chargeable	..	*2,07,000*
		VOTABLE	..	9,76,000

DETAILED ACCOUNT No. 10-A.
FOREST.
A-General Direction.

A (1) Pay of Officers—		
Chief Conservator (2,500—125—2,750)	.. *Chargeable* ..	*15,000*
Personal assistant (250—20—750)	.. Votable ..	3,400
Total ..	*Chargeable* ..	*15,000*
	Votable ..	3,400
A (2) Pay of Establishment—		
Office establishment (18—300)	..	7,300
Temporary establishment	..	....
	Total—Votable ..	7,300
A (3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	.. *Chargeable* ..	*1,500*
	Votable ..	600
House-rent and other allowances	.. Votable ..	....
Forest training	.. Votable ..	600
Total ..	*Chargeable* ..	*1,500*
	Votable ..	1,200
A (4) Contingencies—		
Non-contract contingencies	..	600
A (5) Establishment charges payable to other Governments, Departments, etc.—		
Contribution for Forest Map Office, Dehra Dun	..	....
	TOTAL ..	29,000
	Chargeable ..	*16,500*
	Votable ..	12,500

DETAILED ACCOUNT No. 10-B.

FOREST.

B-Conservancy, Maintenance and Regeneration.

	Rs.
B-(1) Timber and other produce removed from the Forests by Government Agency—	
(*a*) Timber	1,39,600
(*b*) Firewood and charcoal	1,000
(*d*) Sandalwood	9,400
(*e*) Grass and other minor produce	....
Total ..	1,50,000
B-(2) Timber and other produce removed from the forests by Consumers or Purchasers ..	14,000
B-(3) Maintenance, Repairs and Renewals—	
(*a*) Feed and upkeep of cattle	....
(*b*) Renewals or replacement of stores, tools and plant	800
(*c*) Maintenance of, and repairs to, railways, roads, bridges, non-residential buildings and other works	27,600
(*d*) Upkeep of residential buildings constructed and maintained by the Forest department	3,600
(*e*) Lump provision for regrant of lapses in previous year	....
(*f*) *Deduct*—on account of probable lapses in the budget year	....
Total ..	32,000
B-(4) Conservancy and Regeneration—	
(*a*) Maintenance of boundaries	200
(*b*) Reproduction	20,200
(*c*) Fire protection	3,200
(*d*) Other works	1,400
Total ..	25,000
B-(5) Miscellaneous—	
(*a*) Rent of leased forests and payments to shareholders in forests managed by Government	700
(*b*) Law charges	....
(*c*) Clothing	800
(*d*) Other charges	500
(*e*) Fodder charges	....
Total ..	2,000
B-(6) Suspense—	
(*a*) Works advances	....
B-(7) Demarkation of boundary marks	....
Carried over ..	2,23,000

DETAILED ACCOUNT No. 10-B.
FOREST.
B-Conservancy, Maintenance and Regeneration—contd.

	Rs.
Brought over ..	2,23,000
B-(8) Organisation, Improvement and Extension of Forests—	
(*a*) Demarkation	....
(*b*) Working plans	....
Total ..	....
B-(9) Communications and Buildings—	
(*a*) Roads and bridges (other than those in connection with railways and tramways) ..	1,000
(*b*) Lump provision for minor works	6,000
(*c*) Do. for regrant of lapses in previous year	....
Deduct—Probable lapses in the budget year	....
Total ..	7,000
B-(10) Live Stock, Stores and Tools and Plant—Purchase of stores, tools and plant ..	600
TOTAL .. Votable ..	2,30,600

DETAILED ACCOUNT No. 10-C.
FOREST.
C-Establishments.

			Rs.
C-(1) Pay of Officers—			
Conservators (2,150)		*Chargeable*	*36,000*
Other officers	*(325—1,350)*	*Chargeable*	*90,000*
	(235—1,200)	Votable	60,600
	Total	*Chargeable*	*1,26,000*
		Votable	60,600
C-(2) Pay of Establishment—			
Subordinate Forest and Depot establishments (15—200)			4,40,300
Office establishment (30—270)			1,09,480
Temporary establishment			15,125
Leave salary			....
Probable savings			—9,305
	Total	Votable	5,55,600
C-(3) Allowances, Honoraria, etc.—			
Travelling allowance	*(Chargeable)*	*Fixed*	*17,000*
		Ordinary	*1,500*
Travelling allowance	(Votable)	Fixed	89,400
		Ordinary	600
House-rent and other allowances		*Chargeable*	....
		Votable	2,400
Forest training		Votable	100
Cost of passages granted under the Superior Civil Services Rules, 1924		*Chargeable*	*3,000*
	Total	*Chargeable*	*21,500*
		Votable	92,500
C-(4) Contingencies—			
Stationery			2,500
Carriage of tents and records			2,800
Rents, rates and taxes			1,200
Service postage and telegrams			14,500
Sundries			4,000
	Total	Votable	25,000
C-(5) Establishment charges recoverable from other Departments—			
(1) Amount recoverable from Raisingpur estate on account of pay of rangers, etc.			—600
(2) Fixed amount transferred to "7, Land Revenue" on account of entertainment of foresters, etc. to do revenue work of Akrani Mahal			....
(3) Fixed amount transferred to "8, Provincial Excise" on account of Forest department establishment entertained in the Akrani Mahal for doing specialised excise work			....
(4) Amount recoverable from contractors for loan of services of guards			—100
	Total	Votable	—700
		TOTAL	8,80,500
		Chargeable	*1,47,500*
		Votable	7,33,000

DETAILED ACCOUNT No. 10-E.
FOREST.
E-Charges in England.

	Rs,
Leave salaries and deputation pay—High Commissioner for India	*17,000*
Sterling overseas pay—High Commissioner for India	*26,000*
GRAND TOTAL .. *Chargeable* ..	*43,000*

11-REGISTRATION.	Detailed Account No.	
		Rs.
A. SUPERINTENDENCE	11-A	14,900
B. DISTRICT CHARGES	11-B	2,81,400
C. CHARGES IN ENGLAND*	....	5,000*
D. LOSS OR GAIN BY EXCHANGE	....	....
Rounding ..	....	—300
TOTAL	..Votable ..	3,01,000

DETAILED ACCOUNT No. 11-A.
11-REGISTRATION.
A—Superintendence.

		Rs.
A-(2) Pay of Establishment—		
Inspectors of Registration (220—300)		8,055
Clerks (25—60)		2,039
Servants (16—20)		606
Total	..Votable ..	10,700
A-(3) Allowances, Honoraria, etc.—		
Travelling allowance .. .. { Fixed		3,000
{ Ordinary		400
Total	..Votable ..	3,400
A-(4) Contingencies—		
Contract contingencies		450
Service postage and telegrams		350
Pay of menials		....
Total	..Votable ..	800
TOTAL	..Votable ..	14,900

* Stores—High Commissioner for India.

DETAILED ACCOUNT No. 11-B.
Registration.
B-District Charges.

	Rs.
B-(1) Pay of Officers—	
Sub-Registrars, Bombay (270—600)	5,132
Leave salary	1,468
Total ..	6,600
B-(2) Pay of Establishment—	
Sub-Registrars (30—300)	1,27,000
Clerks (25—200)	51,250
Servants (14—25)	9,250
Temporary establishment	17,000
Lump deduction for probable savings	—6,500
Total ..	1,98,000
B-(3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	4,000
House-rent and other allowances	700
Commission to Sub-Registrars	1,200
Total ..	5,900
B-(4) Contingencies—	
Contract contingencies	2,654
Non-contract contingencies	3,200
Rents, rates and taxes	990
Service postage and telegrams	63,000
Customs duty on imported stores	1,000
Pay of menials	56
Total ..	70,900
TOTAL.. Votable ..	2,81,400

12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.		Detailed Account No.	
			Rs.
A.—CHARGES OF COLLECTION	*Chargeable* ..	12-A	*12,300*
	Votable ..		50,800
B.—INSPECTION OF MOTOR VEHICLES	Votable ..	12-B	49,100
C.—COMPENSATION TO LOCAL BODIES, ETC.	*Chargeable* ..		*3,39,900*
*D.—CHARGES IN ENGLAND	*Chargeable* ..		*2,400*
E.—LOSS OR GAIN BY EXCHANGE	*Chargeable* ..		....
For rounding	*Chargeable* ..		*+300*
	Votable ..		+100
		TOTAL ..	4,54,000
	Chargeable ..	..	*3,54,000*
	Votable ..	..	1,00,000

DETAILED ACCOUNT No. 12-A.
CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.
A-Charges of Collection.

CHARGES ON ACCOUNT OF THE BOMBAY MOTOR VEHICLES TAX ACT, 1935.

(*a*) BOMBAY CITY.

A-(a) (1) Pay of Officers—			
Deputy Commissioner (650—50—1,350+ s. p. 200) ..	*Chargeable* ..	..	*9,000*
Inspector (300—10—400)	Votable ..	..	2,400
Total ..	*Chargeable* ..		*9,000*
	Votable ..	..	2,400
A-(a) (2) Pay of Establishment—			
Clerks (60—275)	..	..	5,935
Temporary establishment	..	..	10,565
Total ..	Votable ..	..	16,500
A-(a) (3) Allowances Honoraria, etc.—			
Travelling allowance .. .. fixed ..	*Chargeable* ..	..	*1,200*
	Votable ..	..	300
ordinary ..	*Chargeable* ..	..	*1,200*
	Votable ..	..	400
House-rent and other allowances	*Chargeable* ..	..	*900*
	Votable ..	..	300
Total ..	*Chargeable* ..	..	*3,300*
	Votable ..	..	1,000
Total—carried over	*Chargeable* ..	..	*12,300*
	Votable ..	..	19,900

* Sterling overseas pay—High Commissioner for India.

DETAILED ACCOUNT No. 12-A.
CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.
A-Charges of Collection.

		Rs.
CHARGES ON ACCOUNT OF THE BOMBAY MOTOR VEHICLES TAX ACT, 1935—contd.		
Total brought forward ..	*Chargeable*	*12,300*
	Votable	19,900
A-(a) (4) Contingencies—		
Contract contingencies		1,300
Non-contract contingencies		2,500
Supplies and services		100
Total ..	Votable ..	3,900
A-(a) (5) Establishment charges payable to or recoverable from Other Governments, Departments, etc.—		
Deduct—Portion of charges transferred to "29, Police" (page 112)	Votable ..	....
TOTAL (*a*) ..	*Chargeable*	*12,300*
	Votable	23,800
(*b*) PRESIDENCY PROPER.		
A-(b) (1) Pay of Establishment—Temporary establishment		20,000
A-(b) (2) Allowances, Honoraria, etc.—		
Travelling allowance ..	fixed	400
	ordinary	2,000
House-rent and other allowances		3,500
	Total ..	5,900
A-(b) (3) Contingencies—Non-contract contingencies		1,100
TOTAL (*b*) ..	Votable	27,000
GRAND TOTAL ..	*Chargeable*	*12,300*
	Votable	50,800

DETAILED ACCOUNT No. 12-B.

CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.

B-Inspection of Motor Vehicles.

	Rs.
CHARGES ON ACCOUNT OF THE INDIAN MOTOR VEHICLES ACT, 1914.	
(*a*) BOMBAY CITY.	
B-(a) (1) Pay of Officers—	
Superintendent 1 (500—50—800 + special pay 150)	5,700
Inspectors 6 (300—400)	14,400
Total ..	20,100
B-(a) (2) Pay of Establishment—Clerks (60—275)	9,800
B-(a) (3) Allowances, Honoraria, etc.—	
Travelling allowance .. .. { fixed	2,550
Travelling allowance .. .. { ordinary	1,000
House-rent and other allowances	350
Total ..	3,900
B-(a) (4) Contingencies—	
Contract contingencies	1,300
Non-contract contingencies	4,700
Supplies and services	5,800
Total ..	11,800
B-(a) (5) Establishment charges payable to or recoverable from Other Governments, Departments, etc.—	
Deduct—Portion debitable to "29, Police" (page 115) Votable ..	....
TOTAL (*a*) .. Votable ..	45,600
(*b*) PRESIDENCY PROPER.	
B.-(b) (1) Pay of Establishment—	
Clerk (25)	300
Temporary establishment	200
Total ..	500
B.-(b) (2) Contingencies—Non-contract contingencies	3,000
B-(b) (3) Establishment charges payable to Other Governments, Departments, etc.	
Add—Portion transferred from "29, Police" (page 126) Votable ..	....
TOTAL (*b*) .. Votable ..	3,500
GRAND TOTAL .. Votable ..	49,100

13-OTHER TAXES AND DUTIES.	Detailed Account No.	
		Rs.
A. COLLECTION CHARGES	13-A	15,200
B. CHARGES UNDER THE ELECTRICITY ACTS	13-B	11,200
C. CHARGES IN CONNECTION WITH TOBACCO DUTIES	13-C	8,71,800
For rounding		—200
TOTAL..Votable ..		8,98,000

DETAILED ACCOUNT No. 13-A.
OTHER TAXES AND DUTIES.
A-Collection Charges.

A-1 ENTERTAINMENT TAX.

A-1 (1) Pay of Officers—Supervisor (500—650)	3,300
A-1 (2) Pay of Establishment—	
Clerks (30—160)	4,040
Servants (20)	360
Total ..	4,400
A-1 (3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	870
House-rent and other allowances	30
Total ..	900
A-1 (4) Contingencies—	
Contract contingencies	60
Non-contract contingencies	40
Cost of entertainment duty stamps	500
Total ..	600
TOTAL ..	9,200
A-2 BETTING TAX.	
A-2 (1) Contingencies—	
Fees to be paid to the Western India Turf Club for collecting betting tax ..	6,000
GRAND TOTAL..Votable ..	15,200

DETAILED ACCOUNT No. 13-B.
OTHER TAXES AND DUTIES.
B-Charges under the Electricity Acts.

BOMBAY CITY.

B-(1) Pay of Establishment—Temporary establishment	1,100
B-(2) Allowances, Honoraria, etc.—Travelling allowance	100
B-(3) Contingencies—Collection charges (for the whole of the presidency)	10,000
TOTAL..Votable ..	11,200

DETAILED ACCOUNT No. 13-C.
OTHER TAXES AND DUTIES.
C-Charges in connection with Tobacco Duties.

	Rs.
(*a*) BOMBAY CITY.	
C-(a) (1) Pay of Officers—Special pay to the superintendent (120)	720
C-(a) (2) Pay of Establishment—	
Clerks (60—4—100—3—160 *plus* special pay 40)	4,500
Servants (20—43)	16,000
Total ..	20,500
C-(a) (3) Allowances, Honoraria, etc.—	
Rewards	1,100
House-rent and other allowances	2,700
Travelling allowance (ordinary)	200
Total ..	4,000
C-(a) (4) Contingencies—	
Non-contract contingencies	13,980
Supplies and services	400
Rewards	600
Total ..	14,980
C-(a) (5) Grants-in-aid, Contributions, Donations, etc.—	
Grant of net proceeds from the Tobacco Duty (Town of Bombay) Amendment Act, 1932, to the Bombay Municipality	8,28,000
C-(a) (6) Establishment charges recoverable from other Governments, Departments, etc.—	
Add—Cost of inspector's staff from " 8, Provincial Excise " (Page 18)	....
Deduct—Contribution from the Zenith and Golden Tobacco Companies	—700
Total ..	—700
TOTAL (*a*) ..	8,67,500
(*b*) PRESIDENCY PROPER.	
C-(b) (1) Pay of Establishment—Temporary establishment	3,900
C-(b) (2) Allowances, Honoraria, etc.—	
House-rent and other allowances	100
Rewards	100
Total ..	200
C-(b) (3) Contingencies—Rewards	200
TOTAL (*b*) ..	4,300
GRAND TOTAL .. Votable ..	8,71,800

17-INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

	Rs.
IRRIGATION WORKS.	
Interest on capital outlay on Irrigation Works	....
TOTAL—*Chargeable* ..	....

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

	Rs.
A.—Irrigation Works.	
Working Expenses.	
(1) Productive.	
I—Extensions and improvements	......
II—Maintenance and repairs	4,400
III—Establishment—	
A—Ordinary	......
B—Special	2,600
C—Pensionary charges	......
IV—Tools and plant	......
V—Suspense	......
VI—*Deduct*—Recoveries on revenue account	......
VII—*Deduct*—English cost of stores	......
VIII—Loss or gain by exchange	......
IX—Charges in England—	
Establishment	......
Stores for India	......
Total ...	7,000
(2) Unproductive.	
I—Extensions and improvements	77,000
II—Maintenance and repairs	2,85,300
III—Establishment—	
A—Ordinary	......
B—Special	1,27,700
C—Pensionary charges	......
IV—Tools and plant	......
V—Suspense	......
VI—*Deduct*—Recoveries on revenue account	......
VII—*Deduct*—English cost of stores	......
VIII—Loss or gain by exchange	......
IX—Charges in England—	
Establishment	......
Stores for India	......
Total ...	4,90,000

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	Detailed Account No.	
		Rs.
A.—Irrigation Works.		
Working Expenses—concld.		
Total, Productive and Unproductive.		
I—Extensions and improvements	XVII—I	77,000
II—Maintenance and repairs	XVII—II	2,89,700
III—Establishment—		
A—Ordinary		......
B—Special	XVII—III-B	1,30,300
C—Pensionary charges		......
IV—Tools and plant		......
V—Suspense		......
VI—*Deduct*—Recoveries on revenue account		......
VII—*Deduct*—English cost of stores		......
VIII—Loss or gain by exchange		......
IX—Charges in England—		
Establishment		......
Stores for India		......
Total—Votable ...		4,97,000

DETAILED ACCOUNT No. XVII-I.
Extensions and Improvements.

(2) UNPRODUCTIVE.	Total estimated cost.	Expenditure to end of 1936-37.	Rs.
New Works.	Rs.	Rs.	
Provision of needle valves and dispersers to the Wilson Dam at Bhandardara (Pravara River Works Project) in the Ahmednagar Division, Deccan Irrigation Circle	30,000	......	30,000
Works in progress.			
Survey and preparation of plans and estimates for drainage schemes for the Belapur Company's Extension Area—Pravara River Works Project—Irrigation Research Division—Deccan Irrigation Circle	9,290	6,392	2,000
Survey and preparation of plans and estimates for the drainage schemes for the Phaltan Sugar Works Extension Area—Nira Right Bank Canal—Irrigation Research Division—Deccan Irrigation Circle ...	10,512	8,469	2,000
Acquisition of lands for the gaothans of Shivare, Sunderpur and Jalgaon villages—Godavari Canals—Nasik Irrigation Division—Deccan Irrigation Circle...	12,000	4,000	3,000
Remodelling of the Pravara Left Bank Canal from mile 0 to 16/5—Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle ...	1,93,718	75,000	40,000
Discretionary Grant.			
Northern Circle	......	......	......
Deccan Irrigation Circle	......	......	......
Central Circle	......	......	......
Southern Circle	......	......	......
Total ...	......	......	77,000

DETAILED ACCOUNT No. XVII-II.
Irrigation, etc., Works—Working Expenses—Maintenance and Repairs.

(1) PRODUCTIVE.	
Southern Circle	400
Central Circle	4,000
Total ...	4,400
(2) UNPRODUCTIVE.	
Deccan Irrigation Circle	2,11,410
Northern Circle	20,300
Central Circle	45,900
Southern Circle	7,690
Total ...	2,85,300
Grand Total ...	2,89,700

DETAILED ACCOUNT No. XVII-III-B.
Establishment.

	Rs.
(1) PRODUCTIVE.	
VII.—Revenue Establishment.	
Central Circle.	
(b) Pay of Establishment—	
Temporary establishment ... ... Votable ...	2,500
(c) Allowances, etc.—	
Travelling allowance ... ... Votable ...	100
Total, Central Circle—Votable ...	2,600
Share of expenditure on retrenched personnel debitable to the Irrigation Branch—Votable ...	......
Total, VII.—Revenue Establishment—Productive—Votable ...	2,600
(2) UNPRODUCTIVE.	
VII.—Revenue Establishment.	
Central Circle.	
(b) Pay of Establishment—	
Measurer	325
Temporary establishment	8,075
Total—Votable ...	8,400
(c) Allowances, etc.—	
Travelling allowance ... ... Votable ...	200
Probable savings ... ... Votable ...	......
Total, Central Circle—Votable ...	8,600
Southern Circle.	
(b) Pay of Establishment—	
Temporary establishment ... ... Votable ...	2,800
(c) Allowances, etc.—	
Travelling allowance ... ... Votable ...	100
Total, Southern Circle—Votable ...	2,900
Deccan Irrigation Circle.	
(b) Pay of Establishment—	
Temporary establishment ... ... Votable ...	1,07,000
(c) Allowances, etc.—	
Travelling allowance ... ... Votable ...	9,200
Probable savings ... ... Votable ...	......
Total, Deccan Irrigation Circle—Votable ...	1,16,200
Share of expenditure on retrenched personnel debitable to the Irrigation Branch—Votable ...	......
Total, VII.—Revenue Establishment—Unproductive—Votable ...	1,27,700
Grand Total, Productive and Unproductive ...	1,30,300

18—Other Revenue Expenditure financed from Ordinary Revenues.

	Rs.
PUBLIC WORKS.	
A—IRRIGATION WORKS.	
(1) Works for which neither Capital nor Revenue Accounts are kept.	
I—Works	......
I—Extensions and improvements	6,700
II—Maintenance and repairs	1,15,400
III—Establishment—	
A—Ordinary	......
B—Special	19,100
C—Pensionary charges	.. ...
IV—Tools and plant	......
VI—Suspense	......
VII—*Deduct*—English cost of stores	......
VIII—Loss or gain by exchange	......
IX—Charges in England—	
Establishment	......
Stores for India	......
For rounding	... ..
Total ...	1,41,200
(2) Miscellaneous Expenditure.	
III—Establishment	200
Pensionary charges	......
IV—Tools and plant	......
V—Other charges	100
VI—Suspense	......
VII—*Deduct*—English cost of stores	......
VIII—Loss or gain by exchange	......
IX—Charges in England—	
Establishment	......
Stores for India	......
For rounding	......
Total ...	300

18—Other Revenue Expenditure financed from Ordinary Revenues—contd.	Detailed Account No.	
		Rs.
Total, A-Irrigation Works—(1) and (2)—*concld.*		
I—{ Works		......
I—{ Extensions and improvements	18-A—I	6,700
II—Maintenance and repairs	18-A—II	1,15,400
III—Establishment—		
A—Ordinary		......
B—Special	18-A—III-B	19,300
C—Pensionary charges		......
IV—Tools and plant		......
V—Other charges	18-A—V	100
VI—Suspense		......
VII—*Deduct*—English cost of stores		......
VIII—Loss or gain by exchange		......
IX—Charges in England—		
Establishment		......
Stores for India		......
Total ...		1,41,500
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.		
(1) Works for which neither Capital nor Revenue Accounts are kept.		
I—{ Works		......
I—{ Extensions and improvements		......
II—Maintenance and repairs	18-B—II	17,500
III—Establishment—		
A—Ordinary		......
B—Special		......
C—Pensionary charges		......
IV—Tools and plant		......
VI—Suspense		......
VII—*Deduct*—English cost of stores		......
VIII—Loss or gain by exchange		......
IX—Charges in England—		
Establishment		......
Stores for India		......
Total ...		17,500
Total Public Works—Votable ...		1,59,000

	Rs.
CIVIL.	
A.-Irrigation Works.	
Works for which neither Capital nor Revenue Accounts are kept.	
A-Maintenance and repairs—	
Grants for repairs to Minor Irrigation Works in the charge of the Revenue Department—	
Northern Division	2,390
Southern Division	150
Central Division	2,500
B-Works—	
Works in progress	......
Repairs	7,796
Establishment, pensionary and tools and plant charges debited *pro-rata*. { *Chargeable*	......
{ Votable	......
C-Establishment—	
Special survey establishment	138
Rounding—Votable ...	+26
TOTAL CIVIL—Votable ...	13,000
GRAND TOTAL, PUBLIC WORKS AND CIVIL—Votable ...	1,72,000

DETAILED ACCOUNT No. 18-A—I.
Works—Extensions and Improvements.

	Total estimated cost.	Expenditure to end of 1936-37.	Rs.
Works in progress.	Rs.	Rs.	
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Ahmedabad Division in the Northern Circle ...	......	......	1,000
Improvements to the Matewal Tank at Saloon and Nanodra villages, taluka Thasra, Kaira and Panch Mahals Division, Northern Circle	4,075	2,000	1,000
Improvements to bandharas in the Nasik Irrigation Division, Deccan Irrigation Circle	......	......	400
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Dharwar Division, Southern Circle	......	......	1,700
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Belgaum Division, Southern Circle	......	......	1,200
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Kanara Division, Southern Circle	......	......	1,400
Discretionary grant.			
Northern Circle	......	......	......
Deccan Irrigation Circle	......	......	......
Central Circle	......	......	......
Southern Circle	......	......	......
Total ...	......	......	6,700

DETAILED ACCOUNT No. 18-A—II.
Maintenance and Repairs.

Northern Circle	28,000
Central Circle	1,800
Deccan Irrigation Circle	45,400
Southern Circle	40,200
Total ...	1,15,400

DETAILED ACCOUNT NO. 18-A—V.
Other Charges.

Maintaining rain and river gauges in the Central Circle	80
Maintaining rain and river gauges in the Southern Circle	20
Total ...	100

DETAILED ACCOUNT No. 18-B—II.
B—Navigation Works—Maintenance and Repairs.

Northern Circle	10,500
Deccan Irrigation Circle	7,000
Total ...	17,500

DETAILED ACCOUNT No. 18A-III—B.
Establishment.

		Rs.
(1) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.		
VI.—Special Surveys.		
Deccan Irrigation Circle.		
(b) Pay of Establishment—		
Temporary establishment	Votable ...	13,500
(c) Allowances, etc.—		
Travelling allowance	Votable ...	800
Probable savings		......
Total—Deccan Irrigation Circle ...	Votable ...	14,300
HYDRODYNAMIC RESEARCH STATION.		
(b) Pay of Establishment—		
Temporary establishment	Votable ...	400
Establishment charges recoverable from other Governments, Departments, etc.—		
Establishment charges of the Hydrodynamic Research station recoverable from Government of India		......
Total—VI Special Surveys ...	Votable ...	14,700
VII.—REVENUE ESTABLISHMENT.		
Deccan Irrigation Circle.		
(b) Pay of Establishment—		
Temporary establishment	Votable ...	3,700
(c) Allowances, etc.—		
Travelling allowance	Votable ...	400
Total—Deccan Irrigation Circle ...	Votable ...	4,100
Central Circle.		
(b) Pay of Establishment—		
Temporary establishment	Votable ...	300
(c) Allowances, etc.—		
Travelling allowance	Votable ...	......
Total—Central Circle ...	Votable ...	300
Total—VII—Revenue Establishment ...	Votable ...	4,400
(2) MISCELLANEOUS EXPENDITURE.		
(c) Allowances, etc.—		
Travelling allowance to members of the Deccan Irrigation Advisory Committee—	Votable ...	200
Total—	Votable ...	200
GRAND TOTAL ...		19,300

18. (1) OTHER REVENUE EXPENDITURE FINANCED FROM THE FAMINE RELIEF FUND.

Irrigation Works (Public Works)	....
Do. (Civil)	....
TOTAL ..	....
Chargeable	....
VOTABLE	....

19-CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

A. FINANCED FROM FAMINE RELIEF FUND	....
B. FINANCED FROM ORDINARY REVENUES .. .. VOTABLE	....
TOTAL—VOTABLE ..	....

22-INTEREST ON DEBT AND OTHER OBLIGATIONS.

	Rs.
A-Interest on Ordinary Debt—	
(i) Rupee Debt—	
1-Interest on Permanent Loans	....
2-Discount on Loans	....
3-Floating Loans—	
Discount on Treasury Bills	....
Interest on other Floating Loans	....
4-Other Items—	
Interest on Expired Loans	....
Management of Debt	....
Brokerage, Commission, etc.	....
Miscellaneous—Advertisement charges, etc.	....
5-Interest on loans taken from the Central Government	*50,35,000*
TOTAL, A-Interest on Ordinary Debt ..	*50,35,000*
B-Interest on Unfunded Debt—	
State Provident Funds—	
Interest on General Provident Fund	....
Interest on I.C.S. Provident Fund	....
Interest on I.C.S. (Non-European Members) Provident Fund	....
Interest on Contributory Provident Fund	....
Interest on other miscellaneous Provident Funds—	
(*a*) Civil Engineers' Provident Fund	....
(*b*) Special Provident Fund	....
TOTAL, B-Interest on Unfunded Debt ..	....
C-Interest on Other Obligations—	
Other Items—	
Interest on Charitable and other Funds—	
(1) Educational Funds	*8,000*
(2) Charitable Funds	*8,000*
TOTAL, C-Interest on Other Obligations ..	*16,000*
D-Transfers to Other Accounts—Deduct—	
Interest transferred to Commercial Departments—"10-Forest"	....
17-Interest on works for which capital accounts are kept	....
Commercial undertakings	....
Interest portion of equated payments on account of commuted value of pensions ..	....
TOTAL, D-Transfers to Other Accounts—*Deduct* ..	....
GRAND TOTAL *Chargeable* ..	*50,51,000*

23-Appropriation for Reduction or Avoidance of Debt.

	Rs.
A-Other Appropriations—	
Repayment of the consolidated debt	*7,86,000*
B-Transfers—Deduct—	
(i) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt	*—1,98,000*
(ii) Principal portion of equated instalment for repayment of the commuted value of pensions	....
(iii) Repayment of expenditure on payments to retrenched personnel	....
Total .. *Chargeable* ..	*5,88,000*

25-GENERAL ADMINISTRATION.		Detailed Account No.	Rs.
A.-HEADS OF PROVINCES.			
A.—Salary of the Governor	*Chargeable*		*60,000*
B.—Sumptuary allowance of the Governor ..	*Chargeable*		*12,500*
C.—Staff and household of the Governor ..	*Chargeable*	25-AC	*2,41,900*
D.—Secretarial Staff of the Governor ..	*Chargeable*	25-AD	*45,500*
E.—Expenditure from contract allowance ..	*Chargeable*		*59,000*
F.—Tour expenses	*Chargeable*	25-AF	*32,000*
G.—Ministers	*Chargeable*	25-AG	*1,55,000*
	Votable		14,000
	Total ..		6,19,900
TOTAL ..	*Chargeable*		*6,05,900*
	Votable		14,000
B-LEGISLATIVE BODIES.			
H.—Provincial Legislative Assembly ..	Votable	25-BH	1,51,700
I.—Provincial Legislative Council ..	Votable	25-BI	36,100
J.—Elections for Legislatures	Votable	25-BJ	1,500
TOTAL ..	Votable ..		1,89,300
C.—SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENTS.			
K.—Civil secretariat	*Chargeable*	25-CK	*1,54,400*
	Votable		7,36,200
L.—Public Service Commission	*Chargeable*	25-CL	*40,700*
M.—Director of Land Records	*Chargeable*	25-CM	*9,400*
	Votable		6,500
N.—Local fund audit establishment ..	*Chargeable*	25-CN	....
	Votable		....
	TOTAL ..		9,47,200
TOTAL ..	*Chargeable*		*2,04,500*
	Votable		7,42,700

25-GENERAL ADMINISTRATION—contd.		Detailed Account No.	Rs.
D.—COMMISSIONERS.			
O.—COMMISSIONERS	*Chargeable.*	25 D. O.	*72,900*
	Votable ..		76,100
E.—DISTRICT ADMINISTRATION.			
P.—GENERAL ESTABLISHMENTS	*Chargeable.*	25 E. P.	*2,35,000*
	Votable ..		10,04,900
Q.—SUB-DIVISIONAL ESTABLISHMENTS	Votable ..	25 F. Q.	9,93,300
R.—OTHER ESTABLISHMENTS	Votable ..	25 E. R.	20,01,800
	TOTAL ..	..	42,35,000
TOTAL ..	*Chargeable* ..	..	*2,35,000*
	Votable ..	..	40,00,000
G.—MISCELLANEOUS.			
S.—DISCRETIONARY GRANTS BY HEADS OF PROVINCE S, ETC. ..	Votable ..	25 G. S.	10,000
T.—MISCELLANEOUS	Votable ..	25 G. T.	600
TOTAL ..	Votable ..	..	10,600
H.—CHARGES IN ENGLAND.			
H-A.—Secretary of State for India	*Chargeable.*	25 H. A. U.	*30,000*
	Votable ..		4,500
H-B.—High Commissioner for India	*Chargeable.*	25 H. B. V.	*88,200*
	Votable		27,300
	TOTAL ..	..	1,50,000
TOTAL ..	*Chargeable* ..	..	*1,18,200*
	Votable ..	..	31,800
For rounding ..	*Chargeable* ..	..	+500
	Votable ..	..	+500
GRAND TOTAL ..	*Chargeable* ..	..	*12,37,000*
	Votable ..	..	50,65,000
	GRAND TOTAL ..	..	63,02,000

DETAILED ACCOUNT No. 25 AC.
GENERAL ADMINISTRATION.
A—Heads of Provinces.

	Rs.
C—STAFF AND HOUSEHOLD OF THE GOVERNOR.	
SUMMARY.	
C-1 Military Secretary	*95,500*
C-2 Band Establishment	*19,400*
C-3 Body Guard Establishment	*39,100*
C-4 Medical Establishment	*17,000*
C-5 Furnishing of Official Residencies	*13,200*
C-6 Maintenance of Government House and upkeep of gardens	*57,700*
TOTAL .. *Chargeable* ..	*2,41,900*

C—STAFF AND HOUSEHOLD OF THE GOVERNOR.

C-1 Military Secretary.

	Rs.
C-1 (1) Pay of Officers—	
Military Secretary (1,400)	*8,400*
Aides-de-Camp 1 (875), 1 (850), 2 (755), 1 (400) + P. A. to 1 (100) and lodging allowance to 1 (35), 2 (25).	*22,900*
TOTAL .. *Chargeable* ..	*31,300*
C-1 (2) Pay of Establishment—	
Superintendent (550)	*3,300*
Clerks (40—370)	*10,500*
Servants (18—34)	*5,500*
TOTAL .. *Chargeable* ..	*19,300*
C-1 (3) Allowances, Honoraria, etc.—	
Travelling allowance	*2,100*
House-rent and other allowances	*6,400*
Purchase of new motor cars	*30,000*
TOTAL .. *Chargeable* ..	*38,500*
C-1 (4) Contingencies—	
Non-contract contingencies	*4,400*
Other supplies and services	*2,000*
TOTAL .. *Chargeable* ..	*6,400*
C-1 (5) Grants-in-aid, Contributions, etc.—	
Passage contributions	....
TOTAL .. *Chargeable* ..	....
TOTAL, Military Secretary .. *Chargeable* ..	*95,500*

DETAILED ACCOUNT No. 25 AC.
GENERAL ADMINISTRATION.
A—Heads of Provinces—*contd.*

C—STAFF AND HOUSEHOLD OF THE GOVERNOR—contd.	Rs.
C-2 Band Establishment.	
C-2 (1) Pay of Establishment—	
Pay of establishment	*14,800*
C-2 (2) Allowances, Honoraria, etc.—	
Travelling allowance	*700*
House-rent and other allowances	*2,000*
TOTAL. . *Chargeable*	*2,700*
C-2 (3) Contingencies—	
Non-contract contingencies . . *Chargeable*	*1,900*
C-2 (4) Grants-in-aid, Contribution, etc.—	
Passage contributions	....
TOTAL. . *Chargeable*	....
TOTAL, Band Establishment. . *Chargeable*	*19,400*

C—STAFF AND HOUSEHOLD OF THE GOVERNOR—contd.	
C-3 Body Guard Establishment.	
C-3 (1) Pay of Officers—	
Commandant, Body Guard (1,405)	*8,430*
Jamadar Body Guard (95—110) + Body Guard allowance at Rs. 10 each	*2,070*
TOTAL. . *Chargeable*	*10,500*
C-3 (2) Pay of Establishment—	
Pay of establishment (10—48)	*17,600*
TOTAL. . *Chargeable*	*17,600*
C-3 (3) Allowances, Honoraria, etc.—	
Travelling allowance	*2,100*
House-rent and other allowances	*4,100*
TOTAL. . *Chargeable*	*6,200*
C-3 (4) Contingencies—	
Non-contract contingencies	*500*
Supplies and services	*2,100*
TOTAL. . *Chargeable*	*2,600*
C-3 (5) Grants-in-aid, Contributions, etc.—	
Passage contributions	*2,200*
Horse and forage fund	....
TOTAL. . *Chargeable*	*2,200*
TOTAL, Body Guard Establishment. . *Chargeable*	*39,100*

DETAILED ACCOUNT No. 25-A-C.
GENERAL ADMINISTRATION.
A—Heads of Provinces—contd.

		Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR—contd.		
C-4 Medical Establishment.		
C-4 (1) Pay of Officers—		
Surgeon (1,585 + special pay 200)		*10,700*
Total ..	*Chargeable* ..	*10,700*
C-4 (2) Pay of Establishment—		
Sub-Assistant Surgeon (60—200)		*1,032*
Compounders, etc. (30—90)		*962*
Servants—1 (26), 1 (25)		*306*
Total ..	*Chargeable* ..	*2,300*
C-4 (3) Allowances, Honoraria, etc.—		
Travelling allowance		*200*
House-rent and other allowances		*1,800*
Total ..	*Chargeable* ..	*2,000*
C-4 (4) Contingencies—		
Non-contract contingencies	*Chargeable* ..	*2,000*
Total ..	*Chargeable* ..	*2,000*
TOTAL, Medical Establishment ..	*Chargeable* ..	*17,000*
C-STAFF AND HOUSEHOLD OF THE GOVERNOR—contd.		
C-5 Furnishing of official residences.		
C-5 (1) Maintenance and repairs of furniture		*12,000*
C-5 (2) Inauguration grants for furniture and carpets		*1,200*
TOTAL, Furnishing of official residences ..	*Chargeable* ..	*13,200*

DETAILED ACCOUNT No. 25-A-C.
GENERAL ADMINISTRATION.
A-Heads of Provinces—concld.

	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR—contd.	
C-6 Maintenance of Government House and upkeep of gardens.	
C-6 (1) Pay of Officers—	
Garden Superintendent (450—600) special pay (180) .. *Chargeable*	*4,700*
C-6 (2) Contingencies—	
Non-contract contingencies	*53,000*
Total .. *Chargeable* ..	*53,000*
TOTAL, Maintenance of Government House and upkeep of gardens .. *Chargeable* ..	*57,700*

DETAILED ACCOUNTS No. 25-A-D.
GENERAL ADMINISTRATION.
A-Heads of Provinces—contd.

	Rs.
D-SECRETARIAL STAFF OF THE GOVERNOR.	
D-(1) Pay of Officers—	
Secretary (*3,000*) .. *Chargeable* ..	*18,000*
Assistant Secretary (*600*)	*3,600*
Special pay to an Aide-de-Camp for assisting the Governor's Secretary (*100*)	*600*
TOTAL .. *Chargeable* ..	*22,200*
D-(2) Pay of Establishment—	
Superintendent and clerks (*60—600*)	*13,800*
Leave salary	*300*
TOTAL .. *Chargeable* ..	*14,100*
D-(3) Allowances, Honoraria, etc.—	
Travelling allowance .. .. *Chargeable* ..	*600*
House-rent and other allowances .. .. *Chargeable* ..	*3,100*
TOTAL .. *Chargeable* ..	*3,700*
D-(4) Contingencies—	
Non-contract contingencies .. *Chargeable* ..	*5,500*
TOTAL, Secretarial staff of the Governor .. *Chargeable* ..	*45,500*

DETAILED ACCOUNT No. 25 A-F.
GENERAL ADMINISTRATION.
A-Heads of Provinces—contd.

		Rs.
F-TOUR EXPENSES.		
F (1) Tour expenses		*32,000*
F (2) Interest, depreciation, maintenance and repair charges on account of His Excellency's saloon supplied by the Railway Department		....
TOTAL. Tour Expenses ..	*Chargeable* ..	*32,000*

DETAILED ACCOUNT No. 25-A-G.
GENERAL ADMINISTRATION.
A-Heads of Provinces.

G-MINISTERS.		
G (1) Pay of Officers—		
Members of Council and Ministers (for one month)	*Chargeable* ..	*18,700*
G (2) Allowances, Honoraria, etc.—		
Travelling allowance	*Chargeable* ..	*300*
Provision for the salaries, allowances and contingencies of Ministers and their personal assistants	*Chargeable* ..	*1,36,000*
	Votable ..	14,000
TOTAL, Ministers ..	*Chargeable* ..	*1,55,000*
	Votable ..	14,000

DETAILED ACCOUNT No. 25 B. H.
GENERAL ADMINISTRATION.
B-Legislative Bodies.

H-PROVINCIAL LEGISLATIVE ASSEMBLY.

H-(1) Pay of Officers—		
Speaker (3,000)	Votable	15,000
Deputy Speaker (500)	Votable	700
Assistant Secretary	Votable	3,000
Total	Votable	18,700
H-(2) Pay of Establishment—		
Superintendent and Reporters (120—500)		21,738
Clerks (50—190)		3,282
Servants (19—32)		2,180
Temporary establishment		300
Total	Votable	27,500
H-(3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)		91,500
House-rent and other allowances		6,600
Total	Votable	98,100
H-(4) Contingencies—		
Non-contract contingencies	Votable	7,400
TOTAL, Provincial Legislative Assembly	Votable	1,51,700

DETAILED ACCOUNT No. 25 BI
GENERAL ADMINISTRATION.
B-Legislative Bodies.

		Rs.
I-PROVINCIAL LEGISLATIVE COUNCIL.		
I-(1) Pay of Officers—		
President (3,000)	Votable	15,000
Deputy President (500)	Votable	700
Total ..	Votable	15,700
I-(2) Pay of Establishment—		
Assistant, Reporters and clerks (50—500)	.. ..	3,250
Servants (19—32)	.. ..	650
Total ..	Votable	3,900
I-(3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	.. ..	13,000
House-rent and other allowances	.. ..	....
Total ..	Votable	13,000
I-(4) Contingencies—		
Non-contract contingencies	Votable	3,500
TOTAL, Provincial Legislative Councils ..	Votable	36,100

DETAILED ACCOUNT No. 25 BJ.
GENERAL ADMINISTRATION.
B-Legislative Bodies.

J-ELECTIONS FOR LEGISLATURES	Votable	1,500

DETAILED ACCOUNT No. 25-C-K.
GENERAL ADMINISTRATION.
C-Secretariat and Headquarters Establishment.

K-CIVIL SECRETARIAT.

SUMMARY.

		Rs.
K. 1 HOME DEPARTMENT	*Chargeable*	*26,300*
	VOTABLE	1,12,700
K. 2 POLITICAL AND REFORMS DEPARTMENT	*Chargeable*	*22,700*
	VOTABLE	1,15,600
K. 3 SEPARATE DEPARTMENT	VOTABLE	29,700
K. 4 FINANCE DEPARTMENT	*Chargeable*	*33,000*
	VOTABLE	1,38,500
K. 5 REVENUE DEPARTMENT	*Chargeable*	*24,200*
	VOTABLE	1,01,200
K. 6 GENERAL AND EDUCATIONAL DEPARTMENTS	*Chargeable*	*18,300*
	VOTABLE	93,000
K. 7 LEGAL DEPARTMENT	*Chargeable*	*27,500*
	VOTABLE	74,900
K. 8 PUBLICITY OFFICE AND TRANSLATORS' DEPARTMENT	*Chargeable*	*1,200*
	VOTABLE	48,400
K. 9 SECRETARIAT RECORD OFFICE	VOTABLE	10,100
PASSPORT BRANCH	*Chargeable*	*1,200*
	VOTABLE	12,100
TOTAL	*Chargeable*	*1,54,400*
	Votable	7,36,200
Deduct—Amount recoverable from the Central Government on account of agency work done in Secretariat Departments.	*Chargeable*	....
	Votable	....
TOTAL	*Chargeable*	*1,54,400*
	Votable	7,36,200
	TOTAL—Civil Secretariat	8,90,600

DETAILED ACCOUNT No. 25-C-K.
GENERAL ADMINISTRATION.
C-Secretariat and Headquarters Establishment—*contd.*

		Rs.
K-CIVIL SECRETARIAT—contd.		
K-1 HOME DEPARTMENT.		
K-1 (1) Pay of Officers—		
Secretary (3,000)	*Chargeable*	*18,000*
Under Secretary (grade pay plus *special pay 150)*	*Chargeable*	*5,400*
Assistant Secretaries (600—950)	Votable	8,900
Total	*Chargeable*	*23,400*
	Votable	8,900
K-1 (2) Pay of Establishment—		
Superintendents and Assistants (90—600)		59,762
Clerks, typists, etc. (60—300)		27,630
Servants (18—25)		2,091
Probable savings		—1,083
Total	Votable	88,400
K-1 (3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	*Chargeable*	*150*
	Votable	1,200
House-rent and other allowances	*Chargeable*	*1,050*
	Votable	7,000
Cost of passages granted under the Superior Civil Services Rules, 1924	*Chargeable*	*1,700*
Total	*Chargeable*	*2,900*
	Votable	8,200
K-1 (4) Contingencies—		
Contract contingencies		2,000
Non-contract contingencies		5,000
Supplies and services		200
Total	Votable	7,200
TOTAL, Home Department	*Chargeable*	*26,300*
	Votable	1,12,700

DETAILED ACCOUNT No. 25-C-K.
GENERAL ADMINISTRATION.
C-Secretariat and Headquarters Establishment—*contd.*

			Rs.
K-CIVIL SECRETARIAT.			
K-2—POLITICAL AND REFORMS DEPARTMENT.			
K-2 (a) POLITICAL DEPARTMENT.			
K-2 (1) Pay of Officers—			
Chief Secretary (*3,000 plus 750* special pay)		*Chargeable*	*22,500*
Deputy Secretary		Votable	7,500
Assistant Secretary (650—950)		Votable	3,500
	Total	*Chargeable*	*22,500*
		Votable	11,000
K-2 (a) (2) Pay of Establishment—			
Superintendents and Assistants (120—600)			28,130
Clerks, typists, etc. (50—300)			13,850
Servants (16—28)			1,470
Temporary establishment			4,150
Leave salary			
	Total	Votable	47,600
K-2 (a) (3) Allowances, Honoraria, etc.—			
Travelling allowance (ordinary)		*Chargeable*	*200*
		Votable	300
House-rent and other allowances		*Chargeable*	....
		Votable	2,000
	Total	*Chargeable*	*200*
		Votable	2,300
K-2 (a) (4) Contingencies—			
Contract contingencies			1,100
Non-contract contingencies			10,200
	Total	Votable	11,300
	TOTAL, Political Department	*Chargeable*	*22,700*
		Votable	72,200
K-2 (b) Lump provision for Reforms Office		Votable	(*a*) 43,400
	TOTAL, Political and Reforms Department	*Chargeable*	*22,700*
		Votable	1,15,600

(*a*) Distribution by primary units is not available.

DETAILED ACCOUNT No. 25-C-K.
GENERAL ADMINISTRATION—contd.
C-Secretariat and Headquarters Establishment—*contd.*

		Rs.
K-CIVIL SECRETARIAT—*contd.*		
Passport Branch of the Political and Reforms Department of the Secretariat.		
(1) Pay of Officers—		
Passport Officer (special pay)	*Chargeable*	*1,200*
Total ..	*Chargeable*	*1,200*
(2) Pay of Establishment—		
Superintendents, Assistants and clerks, etc. (50—440)	..	11,460
Servants (20)	..	240
Total ..	Votable ..	11,700
(3) Allowances, Honoraria, etc.—		
House-rent and other allowances	..	....
(4) Contingencies—		
Non-contract contingencies	Votable ..	400
Deduct—Contribution recoverable from the Central Government	*Chargeable*	....
	Votable	....
Total ..	*Chargeable*	*1,200*
	Votable	12,100
K-3 SEPARATE DEPARTMENT.*		
K-3 (1) Pay of Establishment—		
Clerks (60—300)	..	3,192
Servants, Messengers, etc, (18—35)	..	4,188
Leave salary	..	20
Total ..	Votable ..	7,400
K-3 (2) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	..	....
House-rent and other allowances	..	300
Total ..	Votable ..	300
K-3 (3) Contingencies—		
Contract contingencies	..	19,950
Non-contract contingencies	..	980
Pay of menials	..	1,070
Total ..	Votable ..	22,000
TOTAL, Separate Department ..	Votable ..	29,700

*Includes provision on account of personal assistants and peons of Members and Ministers for one month only.

DETAILED ACCOUNT No. 25-C-K.
GENERAL ADMINISTRATION.
C-Secretariat and Headquarters Establishments—contd.

		Rs.
K-CIVIL SECRETARIAT—*contd.*		
K-4—FINANCE DEPARTMENT.		
K-4 (1) Pay of Officers—		
Secretary (3,000)	*Chargeable*	*18,000*
Deputy Secretaries (1,000—2,250 + special pay 200 each) ..	*Chargeable*	*12,300*
	Votable	7,000
Assistant Secretaries (500—800)	Votable	8,500
Leave salary	Votable	5,200
Special officer	Votable	3,900
Total ..	*Chargeable*	*30,300*
	Votable	24,600
K-4 (2) Pay of Establishment—		
Superintendents and Assistants (90—600)		56,354
Clerks, typists, etc. (50—300)		24,430
Servants (18—25)		2,116
Temporary establishment		18,000
Total ..	Votable	1,00,900
K-4 (3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	*Chargeable*	*1,300*
	Votable	900
House-rent and other allowances	*Chargeable*	*1,400*
	Votable	9,500
Total ..	*Chargeable*	*2,700*
	Votable	10,400
K-4 (4) Contingencies—		
Contract contingencies		800
Non-contract contingencies		1,800
Total ..	Votable	2,600
K-4 (5) Establishment and other charges payable to other Governments, Departments, etc.—		
Amount payable to Central Government for a clerk in the Accountant General's Office for the preparation of the Civil List and an Accountant for maintaining *pro-forma* accounts of the late Development Department		....
TOTAL, Finance Department. ..	*Chargeable*	*33,000*
	Votable	1,38,500

DETAILED ACCOUNT No. 25-C-K.
GENERAL ADMINISTRATION.
C-Secretariat and Headquarters Establishments—contd.

		Rs.
K—CIVIL SECRETARIAT—*contd.*		
K-5 REVENUE DEPARTMENT.		
K-5 (1) Pay of Officers—		
Secretary (3,000)	*Chargeable*	*18,000*
Under Secretary (450—1,350)	*Chargeable*	*5,100*
Assistant Secretaries (600—950)	Votable	8,874
Leave salary	Votable	526
Total ..	*Chargeable*	*23,100*
	Votable	9,400
K-5 (2) Pay of Establishment—		
Superintendents and Assistants (90—600)	.. ..	49,222
Clerks, typists, etc. (60—300)	.. ..	31,531
Servants (20—25)	.. ..	1,902
Leave salary	.. ..	945
Total ..	Votable	83,600
K-5 (3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	*Chargeable*	*100*
	Votable	662
House-rent and other allowances	*Chargeable*	*1,000*
	Votable	4,738
Total ..	*Chargeable*	*1,100*
	Votable	5,400
K-5 (4) Contingencies—		
Contract contingencies	.. ..	500
Non-contract contingencies	.. ..	2,300
Total ..	Votable	2,800
TOTAL, Revenue Department ..	*Chargeable*	*24,200*
	Votable	1,01,200

DETAILED ACCOUNT No. 25-C-K.
GENERAL ADMINISTRATION.
C-Secretariat and Headquarters Establishments—contd.

K-CIVIL SECRETARIAT—*contd.*

K-6 GENERAL AND EDUCATIONAL DEPARTMENTS.

		Rs.
K-6 (1) Pay of Officers—		
Secretary (3,000)	*Chargeable*	*18,000*
Under Secretary (700—850 *plus* special pay 150)	Votable	5,500
Assistant Secretary (650—950)	Votable	5,700
Total	*Chargeable*	*18,000*
	Votable	11,200
K-6 (2) Pay of Establishment—		
Superintendents and Assistants (90—600)		45,689
Clerks, typists, etc. (50—300)		24,366
Servants (20—25)		1,788
Probable savings		—43
Total	Votable	71,800
K-6 (3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	*Chargeable*	*100*
	Votable	476
House-rent and other allowances	*Chargeable*	*100*
	Votable	6,824
Cost of passages granted under the Superior Civil Services Rules, 1924	*Chargeable*	*100*
Total	*Chargeable*	*300*
	Votable	7,300
K-6 (4) Contingencies—		
Contract contingencies		775
Non-contract contingencies		1,925
TOTAL	Votable	2,700
K-6 (5) Establishment charges payable to or recoverable from other Governments Departments, etc.—		
Charges payable to the Accountant General, Bombay, for maintaining accounts of charitable endowments	Votable	....
TOTAL, General and Educational Departments	*Chargeable*	*18,300*
	Votable	93,000

DETAILED ACCOUNT No. 25-C-K.
GENERAL ADMINISTRATION.
C-Secretariat and Headquarters Establishments—contd.

K-CIVIL SECRETARIAT—*contd.*		Rs.
K-7 LEGAL DEPARTMENT.		
K-7 (1) Pay of Officers—		
Secretary and Legal Remembrancer (3,000)	*Chargeable*	*18,000*
Assistant Legal Remembrancer and Secretary to the Legislative Assembly	*Chargeable*	*9,000*
Deputy Secretary and Secretary to the Legislative Council (1,000—2,250) (Special pay 200)	Votable	12,440
Assistant Secretaries (600—950)	Votable	14,160
Personal Assistant to the Remembrancer of Legal Affairs (300—650 + special pay Rs. 100)	Votable	3,300
Total	*Chargeable*	*27,000*
	Votable	29,900
K-7 (2) Pay of Establishment—		
Superintendents and Assistants (100—600)		21,821
Clerks, reservists, etc. (50—200)		12,408
Servants (20—25)		1,504
Leave salary		767
Total	Votable	36,500
K-7 (3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	*Chargeable*	*150*
	Votable	500
House-rent and other allowances	*Chargeable*	*350*
	Votable	6,000
Total	*Chargeable*	*500*
	Votable	6,500
K-7 (4) Contingencies—		
Contract contingencies		500
Non-contract contingencies		1,500
TOTAL	Votable	2,000
TOTAL, Legal Department	*Chargeable*	*27,500*
	Votable	74,900

DETAILED ACCOUNT No. 25-C-K.
GENERAL ADMINISTRATION.
C-Secretariat and Headquarters Establishments—*contd.*

		Rs.
K-CIVIL SECRETARIAT—*contd.*		
K-8 PUBLICITY OFFICE AND TRANSLATORS' DEPARTMENT.		
K-8 (1) Pay of Officers—		
Director of Information (200 *special pay*)	*Chargeable*	*1,200*
Oriental Translator (600—1,000)	Votable	4,850
Portuguese Translator	Votable	450
Total	*Chargeable*	*1,200*
	Votable	5,300
K-8 (2) Pay of Establishment—		
Translators and Assistant to the Oriental Translator (90—600)		25,932
Superintendent, librarian, etc. (120—440)		5,640
Clerks (60—200)		7,734
Servants (20—30)		1,494
Total	Votable	40,800
K-8 (3) Allowances, Honoraria, etc.—		
Travelling allowance (*Chargeable*)	Fixed	....
	Ordinary	....
Travelling allowance (Votable)	Fixed	....
	Ordinary	162
House-rent and other allowances	*Chargeable*	....
	Votable	238
Total	*Chargeable*	....
	Votable	400
K-8 (4) Contingencies—		
Contract contingencies		476
Non-contract contingencies		1,424
Total	Votable	1,900
TOTAL, Publicity Office, etc.	*Chargeable*	*1,200*
	Votable	48,400

DETAILED ACCOUNT No. 25-C-K.
GENERAL ADMINISTRATION.
C-Secretariat and Headquarters Establishments—*contd.*

	Rs.
K-CIVIL SECRETARIAT—*concld.*	
K-9 SECRETARIAT RECORD OFFICE.	
K-9 (1) Pay of Establishment—	
Record-keeper (250—350)	1,800
Clerks (60—190)	5,060
Servants (20—35)	1,440
Leave salary	1,200
Total .. Votable ..	9,500
K-9 (2) Allowances, Honoraria, etc.—	
House-rent and other allowances	100
Total .. Votable ..	100
K-9 (3) Contingencies—	
Contract contingencies	100
Non-contract contingencies	400
Total.. Votable ..	500
TOTAL, Secretariat Record Office .. Votable ..	10,100

DETAILED ACCOUNT No. 25-C-L.
GENERAL ADMINISTRATION.
C-SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—*contd.*

L-PUBLIC SERVICE COMMISSION.	
L-(1) Pay of Officers—	
Chairman (*3,000*)	*15,000*
Members (*2,000*)	*20,000*
Secretary (*750*)	*3,700*
Total .. *Chargeable* ..	*38,700*
L-(2) Pay of Establishment—	
Superintendents (*120—375*)	*4,800*
Clerks (*60–190*)	*2,500*
Servants (*19*)	*600*
Total .. *Chargeable* ..	*7,900*
L-(3) Allowances, Honoraria, etc.—	
Travelling allowance	*1,400*
House-rent and other allowances	*700*
Total .. *Chargeable* ..	*2,100*
L-(4) Contingencies	*4,500*
L-(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—	
Deduct—Recoveries from Sind .. .. *Chargeable* ..	*—12,500*
TOTAL, Public Service Commission .. *Chargeable* ..	*40,700*

DETAILED ACCOUNT No. 25 C. M.
GENERAL ADMINISTRATION.
C-Secretariat and Headquarters Establishment—*concld.*

		Rs.
M. DIRECTOR OF LAND RECORDS.		
DETAILS.		
M-I (1) Pay of Officers—		
Director of Land Records (1,150 – 1,200 + special pay 150)	*Chargeable*	*8,100*
Office superintendent (275—15—350)	Votable	1,700
Total	*Chargeable*	*8,100*
	Votable	1,700
M-I (2) Pay of Establishment—		
Clerks (20—140)		2,800
Servants (18—23)		800
Total	Votable	3,600
M-I (3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	*Chargeable*	*1,200*
	Votable	400
Travelling allowance (fixed)	*Chargeable*	*100*
TOTAL	*Chargeable*	*1,300*
	Votable	400
M-I (4) Contingencies—		
Contract contingencies		200
Non-contract contingencies		600
Total	Votable	800
TOTAL	*Chargeable*	*9,400*
	Votable	6,500

DETAILED ACCOUNT No. 25 C. N.
GENERAL ADMINISTRATION.
C-Secretariat and Headquarters Establishment.

N-LOCAL FUND AUDIT ESTABLISHMENT.		
N-(1) Establishment and other charges payable to other Governments, Departments, etc.—		
Cost of Local Fund Audit establishment payable to the Central Government.	*Chargeable*	....
	Votable	....
Leave and pension contribution for gazetted officers and establishments.	*Chargeable*	....
	Votable	....
TOTAL	*Chargeable*	....
	Votable	....

DETAILED ACCOUNT No. 25 D. O.
GENERAL ADMINISTRATION.
D-Commissioners.

		Rs.
O-Commissioners.		
O-(1) Pay of Officers—		
Commissioner, Northern Division (*3,500 + 300 special pay*)	.. *Chargeable* ..	*22,500*
Do. Central Division (*3,500 + 300* Do.) ..	,, ..	*22,500*
Do. Southern Division (*3,500 + 300* Do.) ..	,, ..	*22,500*
Assistant Commissioners—	.. Votable ..	
Northern Division (300—650)		8,055
Central Division (550—850)		8,343
Southern Division (300—650)		7,922
Head clerks and chitnises	.. Votable ..	
Northern Division (200—400)		2,490
Central Division (275—350)		3,620
Southern Division (200—400)		2,670
TOTAL ..	*Chargeable* ..	*67,500*
	Votable ..	33,100
O-(2) Pay of Establishment—		
Clerks—		
Northern Division (25—140)		9,763
Central Division (25—200)		8,515
Southern Division (25—140)		7,960
Servants—		
Northern Division (15—21)		2,020
Central Division (16—23)		1,764
Southern Division (10—21)		1,638
Temporary establishment (Central Division)		390
Leave salary—		
Southern Division		250
TOTAL ..	Votable ..	32,300
O-(3) Allowances, Honoraria, etc.—		
Travelling allowance —fixed—	*Chargeable* ..	
Northern Division		*1,320*
Central Division		*1,320*
Southern Division		*1,320*
Travelling allowance—ordinary—	*Chargeable* ..	
Northern Division		*800*
Central Division		*120*
Southern Division		*520*

DETAILED ACCOUNT No. 25 D. O.
GENERAL ADMINISTRATION.
D–Commissioners.

		Rs.
O-Commissioners—*contd.*		
O-(3) Allowances, Honoraria, etc.—*contd.*		
Travelling allowance—fixed—	Votable ..	
Northern Division		920
Central Division		90
Southern Division		90
Travelling allowance—ordinary—	Votable	
Northern Division		1,500
Central Division		800
Southern Division		1,200
House-rent and other allowances—	Votable ..	
Northern Division		....
Central Division		....
Southern Division		....
TOTAL ..	*Chargeable* ..	*5,400*
	Votable ..	4,600
O-(4) Contingencies—		
Pay of menials—	Votable ..	
Northern Division		82
Central Division		18
Southern Division		....
Contract contingencies—	Votable ..	
Northern Division		800
Central Division		800
Southern Division		700
Non-contract contingencies—	Votable ..	
Northern Division		1,500
Central Division		1,200
Southern Division		1,000
TOTAL	..Votable ..	6,100
O-(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—		
Add—Quarter of the cost of the three constables on telephone exchange payable to the Police department (*vide* page 124).		
TOTAL, Commissioners ..	*Chargeable* ..	*72,900*
	Votable ..	76,100
	TOTAL ..	1,49,000

DETAILED ACCOUNT No. 25-E.P.
GENERAL ADMINISTRATION.
E-District Administration.

			Rs.
P-General Establishments.			
SUMMARY.			
P-1 General establishment	*Chargeable*	..	*2,35,000*
	Votable	..	7,15,100
P-2 Treasury establishment	Votable	..	2,89,800
TOTAL ..	*Chargeable*	..	*2,35,000*
	Votable	..	10,04,900
Deduct—			
Fixed amount transferred to 7, Land Revenue (*vide* page 5).			....
Fixed amount transferred to "8, Provincial, Excise—District Charges—Inspection and Preventive Establishments" on account of establishment charges (*vide* page 18) ..			....
Fixed amount transferred to "9, Stamps—Superintendence"—on account of establishment charges (*vide* page 21) ..			....
Fixed amount transferred to "27, Administration of Justice, Civil and Sessions Courts—Process Serving Establishment" on account of establishment charges of Collectors (*vide* page 91) ..			....
Fixed amount transferred to "27, Administration of Justice, Criminal Courts—General Establishment" on account of establishment charges of Collectors (*vide* page 93) ..			....
Fixed amount transferred to "27, Administration of Justice, Criminal Courts, Judicial Establishment" on account of establishment charges of Collectors (*vide* page 95) ..			....
TOTAL	Votable	..	....
TOTAL, General Establishments ..	*Chargeable*	..	*2,35,000*
	Votable	..	10,04,900

DETAILED ACCOUNT No. 25-E.P.
GENERAL ADMINISTRATION.
E-District Administration—*contd.*

		Rs.
P—GENERAL ESTABLISHMENTS—*contd.*		
P-1. GENERAL ESTABLISHMENT.		
P-1 (1) Pay of Officers—		
Collectors and Magistrates (1,000—2,250)	*Chargeable*	*1,56,600*
	Votable	63,350
Assistant Collectors and Magistrates (*450—1,350*)	*Chargeable*	*1,08,900*
Deputy Collectors and Magistrates and Huzur Mamlatdars (200—1,200)	Votable	1,25,912
Head clerks and chitnises to Collectors (200—400)	Votable	51,398
Leave salary	Votable	5,840
Probable savings	*Chargeable*	*—64,800*
TOTAL	*Chargeable*	*2,00,700*
	Votable	2,46,500
P-1 (2) Pay of of Establishment—		
Clerks—		
Northern Division (25—140)		80,656
Central Division (25—150)		1,04,160
Southern Division (25—140)		63,882
Servants—		
Northern Division (15—23)		14,834
Central Division (10—22)		16,496
Southern Division (10—20)		10,634
Temporary establishment—		
Northern Division		1,896
Central Division		300
Southern Division		....
Probable savings—		
Northern Division		—8,160
Central Division		—8,160
Southern Division		—1,038
TOTAL	Votable	2,75,500

DETAILED ACCOUNT No. 25 E. P.
GENERAL ADMINISTRATION.
E-District Administration—*contd.*

		Rs.
P-GENERAL ESTABLISHMENTS—contd.		
P-1-GENERAL ESTABLISHMENTS—*contd.*		
P-1 (3) Allowances, Honoraria, etc.—		
Travelling allowance .. fixed	*Chargeable*	*30,816*
Travelling allowance .. ordinary	*Chargeable*	*3,200*
Travelling allowance (fixed)—	Votable	
Northern Division		9,945
Central Division		6,342
Southern Division		12,050
Travelling allowance (ordinary)—	Votable	
Northern Division		5,900
Central Division		7,000
Southern Division		7,800
House-rent and other allowances—	Votable	
Northern Division		3,265
Central Division		18
Southern Division		180
Cost of passages granted under the Superior Civil Services Rules, 1924	*Chargeable* ..	*3,000*
Probable savings	*Chargeable*	*—3,516*
TOTAL ..	*Chargeable* ..	*33,500*
TOTAL ..	Votable ..	52,500
P-1 (4) Contingencies—		
Service postage and telegrams—		
Northern Division		40,800
Central Division		55,000
Southern Division		44,700
Non-contract contingencies—		
Northern Division		40
Central Division		....
Southern Division		60
	TOTAL—Votable ..	1,40,600

DETAILED ACCOUNT No. 25 E. P.
GENERAL ADMINISTRATION.
E-District Administration—contd.

		Rs.
P-GENERAL ESTABLISHMENTS—contd.		
P-1-GENERAL ESTABLISHMENTS—*contd.*		
P-1 (5) Establishment charges payable to or recoverable from other Government and Departments—		
Add—Quarter of the cost of the three constables on the telephone exchange payable to the Police department (*vide* page 124)		....
Add—Cost of telephone installation payable to Postal Department		....
Add—Special pay of the Superintendent of Mahableshwar ..	*Chargeable* ..	+*800*
	Votable ..	....
Deduct—Contribution recoverable from Taluqdari Settlement Officer Local Boards, etc.	Votable ..	....
TOTAL ..	*Chargeable* ..	+*800*
	Votable ..	....
TOTAL—P-1 **General Establishments** ..	*Chargeable* ..	*2,35,000*
	Votable ..	7,15,100
P-2 TREASURY ESTABLISHMENT.		
P-2 (1) Pay of Officers—		
Mamlatdars—		
Northern Division (200—400)		2,300
Central Division (200—400)		1,800
Southern Division (200—400)		2,400
TOTAL .. Votable ..		6,500
P-2 (2) Pay of Establishment—		
Head Accountants and clerks, etc.—		
Northern Division (25—300)		75,427
Central Division (25—300)		1,15,190
Southern Division (25—300)		65,158
Servants—		
Northern Division (13—20)		6,828
Central Division (10—20)		6,768
Southern Division (10—17)		4,844
Probable savings—		
Northern Division		—4,440
Central Division		—4,022
Southern Division		—53
TOTAL .. Votable ..		2,65,700

DETAILED ACCOUNT No. 25 E. P.
GENERAL ADMINISTRATION.
E-District Administration—contd.

	Rs.
P-2 TREASURY ESTABLISHMENT—contd.	
P-2 (3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)—Votable—	
Northern Division	635
Central Division	800
Southern Division	415
House-rent and other allowances—Votable—	
Northern Division	1,450
Central Division	30
Southern Division	70
TOTAL .. Votable	3,400
P-2 (4) Contingencies—	
Pay of menials—	
Southern Division	40
Northern Division	42
Central Division	250
Contract contingencies—	
Northern Division	725
Central Division	1,300
Southern Division	1,118
Non-contract contingencies—	
Northern Division	4,150
Central Division	4,300
Southern Division	2,075
TOTAL .. Votable	14,000
P-2 (5) Establishment charges payable to or recoverable from other Governments, Departments etc.—	
Add—Contribution payable to the Imperial Bank of India on account of pay of their chowkidar .. Votable	200
TOTAL, Treasury Establishment .. Votable	2,89,800

DETAILED ACCOUNT No. 25 E. Q.
GENERAL ADMINISTRATION.
E-District Administration—contd.

Q SUB-DIVISIONAL ESTABLISHMENTS.	
Q-(1) Pay of Officers—	
Mamlatdars—	
Northern Division (200—400)	58,000
Central Division (200—400)	94,000
Southern Division (200—400)	84,945
Probable savings (S. D.)	—1,545
TOTAL .. Votable	2,35,400
Q-(2) Pay of Establishment—	
Mahalkaris, clerks etc.—	
Northern Division (25—200)	1,38,035
Central Division (25—200)	2,22,735
Southern Division (25—200)	1,90,545
Servants—	
Northern Division (11—20)	32,294
Central Division (9—20)	50,000
Southern Division (9—18)	38,421
Temporary establishment—	
Northern Division	....
Central Division	2,154
Southern Division	1,840

DETAILED ACCOUNT No. 25 E. Q.
GENERAL ADMINISTRATION.
E-District Administration—contd.

	Rs.
Q SUB-DIVISIONAL ESTABLISHMENTS—contd.	
Q-(2) Pay of Establishment—contd.	
Leave salary—	
Northern Division	....
Central Division	....
Southern Division	....
Probable savings—	
Northern Division	—1,245
Central Division	—3,735
Southern Division	—1,144
TOTAL .. Votable ..	6,69,900
Q-(3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)—	
Northern Division	11,250
Central Division	19,585
Southern Division	15,630
Travelling allowance (ordinary)—	
Northern Division	10,300
Central Division	14,000
Southern Division	16,250
House-rent and other allowances—	
Northern Division	701
Central Division	284
Southern Division	....
TOTAL .. Votable ..	88,000
TOTAL, Sub-Divisional Establishments .. Votable ..	9,93,300

DETAILED ACCOUNT No. 25-E. R.
GENERAL ADMINISTRATION.
E-District Administration—contd.

	Rs.
R-OTHER ESTABLISHMENTS.	
SUMMARY.	
R-1 Pay and Allowances to District and Village Officers .. .. Votable ..	14,95,000
R-2 Pargana and Village Watandars and Village Expenses .. .. Votable ..	5,06,800
TOTAL .. Votable ..	20,01,800
R-1 PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.	
R-1 (1) Pay of Establishment—	
Talatis—	
Northern Division (20—40)	2,26,478
Central Division (,,)	3,78,940
Southern Division (,,)	1,41,186
Servants—	
Southern Division 10 (14), 98 (12)	3,610
Probable savings—	
Northern Division	....
Central Division	—1,840
Southern Division	—3,074
TOTAL .. Votable ..	7,45,300
R-1 (2) Allowances, Honoraria, etc.—	
Allowances to village accountants—	
Northern Division	120
Central Division	50,000
Southern Division	1,18,750
Allowances to village servants useful to Government—	
Northern Division	68,110
Central Division	20,000
Southern Division	78,850
Allowances to Heads of village police and watchmen—	
Northern Division	81,850
Central Division	1,37,200
Southern Division	1,41,700
Travelling allowance (fixed)—	
Northern Division	18
Central Division	18
Travelling allowance (ordinary)—	
Northern Division	2,010
Central Division	1,450
Southern Division	1,301
House-rent and other allowances—	
Northern Division	623
Central Division	....
TOTAL .. Votable ..	7,02,000

DETAILED ACCOUNT No. 25-E. R.
GENERAL ADMINISTRATION.
E-District Administration—*contd.*

	Rs.
R-OTHER ESTABLISHMENTS—*contd.*	
R-1 (3) Contingencies—	
Fixed contingencies to talatis—	
Northern Division	10,815
Central Division	16,635
Southern Division	5,975
Other non-contract contingencies—	
Northern Division	15
Central Division	4,000
Southern Division	10,260
Total .. Votable ..	47,700
TOTAL, Pay and Allowances to District and Village Officers .. Votable ..	14,95,000
R-2 PARGANA AND VILLAGE WATANDARS AND VILLAGE EXPENSES.	
R-2 (1) Allowances, Honoraria, etc.—	
Village executive officers—	
Northern Division	97,150
Central Division	1,99,500
Southern Division	54,335
Remuneration for the collection of land revenue—	
Northern Division	1,000
Central Division	18,800
Southern Division	24,750
Rewards—	
Northern Division	180
Central Division	75
Southern Division	10
Total .. Votable ..	3,95,800
R-2 (2) Contingencies—	
Village executive officers—	
Northern Division	36,250
Central Division	59,000
Southern Division	14,760
Non-contract contingencies—	
Northern Division	100
Central Division	....
Southern Division	890
Total .. Votable ..	1,11,000
TOTAL, Pargana and village watandars and village expenses .. Votable ..	5,06,800

DETAILED ACCOUNT No. 25-G. S.
GENERAL ADMINISTRATION.
G-Miscellaneous.

	Rs.
S-DISCRETIONARY GRANTS BY HEADS OF PROVINCES.	
S-(1) Contingencies—	
Discretionary grants of the Governor	10,000
TOTAL, Discretionary grants by Heads of Provinces .. Votable ..	10,000

DETAILED ACCOUNT No. 25-G. T.
GENERAL ADMINISTRATION.
G-Miscellaneous.

T-MISCELLANEOUS.	
T-(1) Allowances, Honoraria, etc.—	
Passages to England for candidates of the I.C.S.	600
TOTAL, Miscellaneous .. Votable ..	600

DETAILED ACCOUNT No. 25-H. A. U.
GENERAL ADMINISTRATION.
H-Charges in England.

			Rs.
	H-A-SECRETARY OF STATE FOR INDIA.		
H. A. U. (*a*) (1)	Leave salaries and deputation pay ..	*Chargeable* ..	*3,000*
		Votable ..	1,900
H. A. U. (*a*) (2)	University subvention	Votable ..	2,600
H. A. U. (*a*) (3)	Equipment and travelling allowance of the Governor	*Chargeable* ..	*27,000*
H. A. U. (*b*)	Loss or gain by exchange	*Chargeable* ..	....
		Votable ..	....
	TOTAL, H-A-Secretary of State for India ..	*Chargeable* ..	*30,000*
		Votable ..	4,500

DETAILED ACCOUNT No. 25-H. B. V.
GENERAL ADMINISTRATION.
H-Charges in England.

	H-B-HIGH COMMISSIONER FOR INDIA.		
H. B. V. (*a*) (1)	Leave salaries and deputation pay ..	*Chargeable* ..	*59,500*
		Votable ..	22,100
H. B. V. (*a*) (2)	Sterling overseas pay	*Chargeable* ..	*28,700*
H. B. V. (*a*) (3)	Stores for India	Votable ..	200
H. B. V. (*a*) (4)	Allowances for selected candidates for I. C. S.	*Chargeable* ..	....
		Votable ..	5,000
H. B. V. (*b*)	Share of the cost of High Commissioner's establishment.	Votable ..	....
H. B. V. (*c*)	Loss or gain by exchange	*Chargeable* ..	....
		Votable ..	....
	TOTAL, H-B-High Commissioner for India ..	*Chargeable* ..	*88,200*
		Votable ..	27,300

27-ADMINISTRATION OF JUSTICE.		Detailed Account No.	Rs.
A. HIGH COURT	Chargeable	27-A	*7,35,500*
B. LAW OFFICERS	Chargeable		*14,400*
	Votable	27-B	1,46,300
C. ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE	Votable	27-C	25,000
D. CORONER'S COURT	Votable	27-D	6,000
E. PRESIDENCY MAGISTRATE'S COURTS	Votable	27-E	1,22,900
F. CIVIL AND SESSIONS COURTS	Chargeable		*1,26,800*
	Votable	27-F	14,16,400
G. COURTS OF SMALL CAUSES	Votable	27-G	1,91,500
H. CRIMINAL COURTS	Votable	27-H	1,03,100
I. PLEADERSHIP AND MUKHTEARSHIP EXAMINATION CHARGES	Chargeable		*2,000*
J. CHARGES IN ENGLAND	Chargeable		*1,17,800*
	Votable	27-J	15,400
K. LOSS OR GAIN BY EXCHANGE	Chargeable		....
	Votable		....
For rounding	Chargeable		*—500*
	Votable		+400
		TOTAL	30,23,000
		Chargeable	*9,96,000*
		Votable	20,27,000

ADMINISTRATION OF JUSTICE.
A-High Court.

SUMMARY.

A-1. JUDGES	*2,84,900*
A-2. ORIGINAL SIDE :—	
(*a*) PROTHONOTARY AND SENIOR MASTER	*1,10,000*
(*b*) TRANSLATORS	*44,100*
A-3. APPELLATE SIDE :—	
(*a*) REGISTRAR	*93,700*
(*b*) REPORTER	*7,300*
(*c*) TRANSLATORS	*20,100*
A-4. COMMISSIONER FOR TAKING ACCOUNTS	*14,900*
A-5. TAXING MASTER	*14,400*
A-6. INSOLVENCY REGISTRAR	*13,400*
A-7. CLERK OF THE CROWN	*6,900*
A-8. SHERIFF	*15,600*
A-9. COURT RECEIVER AND LIQUIDATOR	*53,700*
A-10. OFFICIAL ASSIGNEE	*56,500*
TOTAL .. *Chargeable*	*7,35,500*

DETAILED ACCOUNT No. 27-A
ADMINISTRATION OF JUSTICE
A-High Court—*contd.*

DETAILS.	Rs.
A-1 JUDGES.	
A-1 (1) Pay of Officers—	
Chief Justice and puisne judges (4,000—5,000)	*2,46,000*
Temporary judges (4,000)	*72,000*
Assistant judges under training	....
Lump deduction for probable savings	*— 37,000*
Total ..	*2,81,000*
A-1 (2) Allowances, Honoraria, etc.—	
Travelling allowance	*500*
Cost of passages granted under the Superior Civil Service Rules, 1924	*3,400*
Compensatory allowance to assistant judges under training	....
Total ..	*3,900*
TOTAL .. *Chargeable* ..	*2,84,900*
A-2 ORIGINAL SIDE.	
(a) Prothonotary and Senior Master.	
A-2 (a) (1) Pay of Officers—	
Prothonotary and Senior Master and other officers (325—2,000)	*37,400*
A-2 (a) (2) Pay of Establishment—	
Superior establishment (50—400)	*48,268*
Inferior establishment (20—28)	*6,480*
Leave salary	....
Temporary establishment	*3,552*
Total ..	*58,300*
A-2 (a) (3) Allowances, Honoraria, etc.—	
House-rent and other allowances	*800*
A-2 (a) (4) Contingencies—	
Contract contingencies	*1,000*
Non-contract contingencies	*12,000*
Pay of menials	*500*
Total ..	*13,500*
A-2 (a) (5) Establishment—Charges payable to other Governments, etc.—	
Cost of Accountant General's establishment doing work for the High Court	....
TOTAL .. *Chargeable* ..	*1,10,000*

DETAILED ACCOUNT No. 27-A.
ADMINISTRATION OF JUSTICE.
A-High Court—*contd.*

	Rs.
A-2 ORIGINAL SIDE—*contd.*	
(b) Translators.	
A-2 (b) (1) Pay of Establishment—	
Superior establishment (60—775)	*43,168*
Inferior establishment (20—24)	*732*
Lump deduction for probable savings	....
Total ..	*43,900*
A-2 (b) (2) Allowances, Honoraria, etc.—	
House-rent and other allowances	*100*
A-2 (b) (3) Contingencies—	
Contract contingencies	*85*
Non-contract contingencies	*15*
Total ..	*100*
TOTAL .. *Chargeable* ..	*44,100*
A-3 APPELLATE SIDE.	
(a) Registrars.	
A-3 (a) (1) Pay of Officers—	
Registrar (1,000—2,150)	*12,900*
Deputy and Assistant Registrars (550—900)	*7,850*
Leave salary	*1,050*
Total ..	*21,800*
A-3 (a) (2) Pay of Establishment—	
Superior establishment (30—400)	*54,978*
Inferior establishment (20—25)	*5,538*
Temporary establishment	*2,884*
Leave salary	*1,000*
Lump deduction for probable savings	....
Total ..	*64,400*
A-3 (a) (3) Allowances, Honoraria, etc.—	
Travelling allowance	*220*
House-rent and other allowances	*1,500*
Cost of passages granted under the Superior Civil Services rules, 1924 ..	*1,680*
Total ..	*3,400*
A-3 (a) (4) Contingencies—	
Contract contingencies	*1,500*
Non-contract contingencies	*2,600*
Other supplies and services	....
Total ..	*4,100*
TOTAL .. *Chargeable* ..	*93,700*
(b) Reporter.	
A-3 (b) (1) Pay of Officers—	
Reporter (1,000)	*6,000*
A-3 (b) (2) Pay of Establishment—	
Superior establishment (100—200)	*1,200*
A-3 (b) (3) Contingencies—	
Contract-contingencies	*75*
Non-contract contingencies	*25*
Total ..	*100*
TOTAL .. *Chargeable* ..	*7,300*

DETAILED ACCOUNT No. 27-A.
ADMINISTRATION OF JUSTICE.
A-High Court—*contd.*

	Rs.
A-3 APPELLATE SIDE—*contd.*	
(c) Translators.	
A-3(c) (1) Pay of Establishment—	
Superior establishment (60—300)	*20,572*
Inferior establishment (20)	*120*
Lump deduction for probable savings	*—692*
Total ..	*20,000*
A-3(c) (2) Allowances, Honoraria, etc.—	
House-rent and other allowances	*100*
TOTAL .. *Chargeable* ..	*20,100*
A-4 COMMISSIONER FOR TAKING ACCOUNTS.	
A-4 (1) Pay of Officers—	
Master and Registrar in Equity (1,700)	*9,000*
A-4 (2) Pay of Establishment—	
Superior establishment (60—300)	*5,116*
Inferior establishment (20—24)	*384*
Total ..	*5,500*
A-4 (3) Allowances, Honoraria, etc.—	
House-rent and other allowances	*100*
A-4 (4) Contingencies—	
Contract contingencies	*140*
Non-contract contingencies	*160*
Total ..	*300*
TOTAL .. *Chargeable* ..	*14,900*
A-5 TAXING MASTER.	
A-5 (1) Pay of Officers—	
Taxing Master (1,000)	*5,300*
Assistant Taxing Master (700)	*3,700*
Total ..	*9,000*
A-5 (2) Pay of Establishment—	
Superior establishment (60—200)	*4,860*
Inferior establishment (20) each	*240*
Leave salary	....
Total ..	*5,100*
A-5 (3) Allowances, Honoraria, etc.—	
House-rent and other allowances	*100*
A-5 (4) Contingencies—	
Contract contingencies	*25*
Non-contract contingencies	*175*
Total ..	*200*
TOTAL .. *Chargeable* ..	*14,400*

DETAILED ACCOUNT No. 27-A.
ADMINISTRATION OF JUSTICE.
A-High Court—*contd.*

A-6 INSOLVENCY REGISTRAR.

	Rs.
A-6 (1) Pay of Officers—	
Insolvency Registrar (950)	*5,000*
A-6 (2) Pay of Establishment—	
Superior establishment (60—250)	*6,690*
Inferior establishment (20—24)	*510*
Total ..	*7,200*
A-6 (3) Allowances, Honoraria, etc.—	
House-rent and other allowances	*100*
A-6 (4) Contingencies—	
Contract contingencies	*15*
Non-contract contingencies	*1,085*
.. Total ..	*1,100*
TOTAL .. *Chargeable* ..	*13,400*

A-7 CLERK OF THE CROWN.

A-7 (1) Pay of Officers—	
Clerk of the Crown (500)	*3,000*
A-7 (2) Pay of Establishment—	
Superior establishment (75—300)	*2,454*
Inferior establishment (20—21)	*246*
Total ..	*2,700*
A-7 (4) Contingencies—	
Contract contingencies	*20*
Non-contract contingencies	*100*
Other supplies and services	*1,080*
Total ..	*1,200*
TOTAL .. *Chargeable* ..	*6,900*

A-8 SHERIFF.

A-8 (1) Pay of Establishment—	
Superior establishment (60—750)	*11,940*
Inferior establishment (20—25)	*1,260*
Leave salary	....
Total ..	*13,200*
A-8 (2) Allowances, Honoraria, etc.—	
House-rent and other allowances	*100*
A-8 (3) Contingencies—	
Contract contingencies	*800*
Non-contract contingencies	*10*
Other supplies and services	*1,490*
Total ..	*2,300*
TOTAL .. *Chargeable* ..	*15,600*

DETAILED ACCOUNT No. 27-A.
ADMINISTRATION OF JUSTICE.
A-High Court—*contd.*

A-9 COURT RECEIVER AND LIQUIDATOR.

	Rs.
A-9 (1) Pay of Officers—	
Court Receiver and Liquidator (2,000—50—2,250)	*12,600*
Other officers (250—875)	*8,500*
Leave salary	....
Total ..	*21,100*
A-9 (2) Pay of Establishment—	
Superior establishment (50—400)	*25,072*
Inferior establishment (20—26)	*1,128*
Lump deduction for probable savings	*— 1,000*
Total ..	*25,200*
A-9 (3) Allowances, Honoraria, etc.—	
House rent and other Allowances	*100*
A-9 (4) Contingencies—	
Contract contingencies	*700*
Non-contract contingencies	*6,600*
Total ..	*7,300*
TOTAL .. *Chargeable* ..	*53,700*

A-10 OFFICIAL ASSIGNEE.

	Rs.
A-10 (1) Pay of Officers—	
Official Assignee (2,000—50—2,250)	*12,300*
Other officers (250—875)	*10,500*
Total ..	*22,800*
A-10 (2) Pay of Establishment—	
Superior establishment (50—375)	*27,887*
Inferior establishment (20—26)	*2,013*
Total ..	*29,900*
A-10 (3) Allowances, Honoraria, etc.—	
House-rent and other allowances	*400*
A-10 (4) Contingencies—	
Contract contingencies	*400*
Non-contract contingencies	*3,000*
Total ..	*3,400*
TOTAL .. *Chargeable* ..	*56,500*

DETAILED ACCOUNT No. 27-B.
ADMINISTRATION OF JUSTICE.
B-Law Officers.

SUMMARY.		Rs.
B-1 Presidency Law Officers	*Chargeable* ..	*14,400*
	Votable ..	41,400
B-2 High Court Pleader	Votable ..	23,500
B-3 Mofussil Establishment	Votable ..	81,400
	TOTAL ..	1,60,700
	Chargeable ..	*14,400*
	Votable ..	1,46,300

DETAILS.

B-1 PRESIDENCY LAW OFFICERS.

B-1 (1) Pay of Officers—		
Advocate General (*2,000*)	.. *Chargeable* ..	*12,000*
Government Solicitor (3,000)	.. Votable ..	18,000
Total ..	*Chargeable* ..	*12,000*
	Votable ..	18,000
B-1 (2) Allowances, Honoraria, etc.—		
Allowances to Advocate General for establishment and other charges	.. *Chargeable* ..	*2,400*
Allowances to Government Solicitor for establishment and other charges..	Votable ..	6,000
Fees under Wakf act	.. Votable ..	100
Total ..	*Chargeable* ..	*2,400*
	Votable ..	6,100
B-1 (3) Contingencies—		
Contract contingencies	.. ..	260
Non-contract contingencies	.. ..	40
Other supplies and services	.. ..	17,000
Total	.. Votable ..	17,300
	TOTAL ..	55,800
	Chargeable ..	*14,400*
	Votable ..	41,400

DETAILED ACCOUNT No. 27-B.
ADMINISTRATION OF JUSTICE.
B-Law Officers—*contd.*

B-2 HIGH COURT PLEADER. (*a*)	Rs.
B-2 (1) Pay of Officers—	
Government Pleader (500)	3,000
B-2 (2) Pay of Establishment—	
Superior establishment (50—200)	4,300
Inferior establishment (20—22)	400
Probable savings	....
Total ..	4,700
B-2 (3) Allowances, Honoraria, etc.—	
Fees in Government civil and criminal cases	11,950
House-rent and other allowances	50
Total ..	12,000
B-2 (4) Contingencies—	
Contract contingencies	80
Non-contract contingencies	110
Other supplies and services (*b*)	3,610
Total ..	3,800
TOTAL .. Votable ..	23,500
B-3 MOFUSSIL ESTABLISHMENT. (*c*)	
B-3 (1) Pay of Officers—	
Government pleaders (100—200)	13,300
B-3 (2) Pay of Establishment	
Superior establishment (30—80)	10,719
Inferior establishment (18) each	300
Temporary establishment	....
Probable savings	—1,019
Total ..	10,000(*d*)
B-3 (3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	50
House-rent and other allowances	100
Fees in Government civil and criminal cases	47,950
Total ..	48,100
B-3 (4) Contingencies—	
Other supplies and services	10,000
B-3 (5) Establishment charges recoverable from other Governments and Departments—	
Deduct—Contribution on account of work done by Provincial Law Officers on behalf of the Central Government	....
Total ..	....
TOTAL .. Votable ..	81,400

(*a*) Expenditure controlled by the Remembrancer of Legal Affairs.
(*b*) Includes the following provisions :—

	Rs.
Fees to pleaders in murder cases—	
(1) Clerk of the Crown	1,180
(2) Registrar, Appellate Side	960
(3) Government Pleader	1,474
Allowance to special interpreter—	
(4) Clerk of the Crown	12
	3,626
Rounding ..	—16
	3,610

(*c*) Expenditure except on Government pleaders' clerks, is controlled by the Remembrancer of Legal Affairs.
(*d*) The expenditure is controlled by the Home Department.

DETAILED ACCOUNT No. 27-C.
ADMINISTRATION OF JUSTICE.
C-Administrator General and Official Trustee.

	Rs.
C-(1) Pay of Officers—	
Administrator General and Official Trustee (1,750—2,250)	11,400
C-(2) Pay of Establishment—	
Superior establishment (60—350)	7,750
Inferior establishment (20—25)	750
Leave salary	200
Total ..	8,700
C-(3) Allowances, Honoraria, etc.—	
House-rent and other allowances	100
C-(4) Contingencies—	
Contract contingencies	300
Non-contract contingencies	4,500
Total ..	4,800
TOTAL .. Votable ..	25,000

DETAILED ACCOUNT No. 27-D.
ADMINISTRATION OF JUSTICE.
D-Coroner's Court.

D-(1) Pay of Officers—	
Coroner (500)	3,000
D-(2) Pay of Establishment—	
Inferior establishment (20—22)	600
Leave salary	....
Total ..	600
D-(3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	600
D-(4) Contingencies—	
Contract contingencies	265
Non-contract contingencies	35
Total .. Votable ..	300
D-(5) Establishment charges payable to other Governments, etc.—	
Add—Amount transferred from "29 Police" on account of 2/5 pay and allowances of the Police Surgeon, Bombay (Pages **117, 118**)	1,320
Special pay to Sub-Assistant Surgeon (30)	180
Total ..	1,500
TOTAL .. Votable ..	6,000

DETAILED ACCOUNT No. 27-E.
ADMINISTRATION OF JUSTICE.
E-Presidency Magistrates' Courts.

	Rs.
E-(1) Pay of Officers—	
Chief Presidency Magistrate and other officers (650—2,000)	53,233
Leave salary	3,867
Total ..	57,100
E-(2) Pay of Establishment—	
Superior establishment (50—300)	48,122
Inferior establishment (20—27)	5,358
Temporary establishment	620
Leave salary	....
Probable savings	—1,000
Total ..	53,100
E-(3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	780
House-rent and other allowances	520
Total ..	1,300
E-(4) Contingencies—	
Contract contingencies	5,700
Non-contract contingencies	8,000
Other supplies and services	500
Pay of menials	1,100
Total ..	15,300
E-(5) Establishment charges recoverable from other Governments and Departments—	
Deduct—Contribution from the Bombay Municipality and from the society for the prevention of cruelty to animals	—3,900
TOTAL .. Votable ..	1,22,900

DETAILED ACCOUNT No. 27-F.
ADMINISTRATION OF JUSTICE.
F-Civil and Sessions Courts.

SUMMARY.

		Rs.
F-1 District and Sessions Judges	*Chargeable* ..	*1,26,800*
	Votable ..	3,92,600
F-2 Subordinate Judges	.. Votable ..	8,32,600
F-3 Process-serving Establishment	.. Votable ..	1,91,200
	TOTAL ..	15,43,200
	Chargeable ..	*1,26,800*
	Votable ..	14,16,400

DETAILS.

F-1 DISTRICT AND SESSIONS JUDGES (*a*)

		Rs.
F-1 (1) Pay of Officers—		
Civil and Sessions Judges and other officers (*650—3,000*)	.. *Chargeable* ..	*1,14,400*
(750—2,250)	.. Votable ..	1,27,828
Lump deduction for probable savings	.. Votable ..	—15,628
Total	*Chargeable* ..	*1,14,400*
	Votable ..	1,12,200
F-1 (2) Pay of Establishment—		
Superior establishment (30—200)	..	1,75,100
Inferior establishment (15—21)	..	18,792
Temporary establishment	..	7,500
Lump deduction for probable savings	..	—5,092
Total	.. Votable..	1,96,300
F-1 (3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	*Chargeable* ..	*3,200*
	Votable ..	6,700
House-rent and other allowances	.. Votable ..	2,700
Cost of passages granted under the Superior Civil Services Rules, 1924	.. *Chargeable* ..	*9,200*
Total	*Chargeable* ..	*12,400*
	Votable ..	9,400
F-1 (4) Contingencies—		
Contract contingencies	..	15,000
Non-contract contingencies	..	37,500
Other supplies and services	..	21,000
Pay of menials	..	1,200
Total	.. Votable..	74,700
	TOTAL ..	5,19,400
	Chargeable ..	*1,26,800*
	Votable ..	3,92,600

(*a*) Expenditure is controlled by the District Judges.

DETAILED ACCOUNT No. 27-F.
ADMINISTRATION OF JUSTICE.
F-Civil and Sessions Courts—*contd.*

	Rs.
F-2 SUBORDINATE JUDGES.	
F-2 (1) Pay of Officers—	
Sub-Judges (200—1,200)	3,48,500
F-2 (2) Pay of Establishment—	
Superior establishment (30—140)	4,24,780
Inferior establishment (14—18)	36,576
Temporary establishment	16,054
Lump deduction for probable savings	—8,310
Total ..	4,69,100
F-2 (3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	12,700
House-rent and other allowances	2,300
Total ..	15,000
TOTAL .. Votable ..	8,32,600
F-3 PROCESS-SERVING ESTABLISHMENT.	
DISTRICT COURTS.	
F-3 (1) Pay of Establishment—	
Superior establishment (20—50)	3,885
Leave salary	215
Total ..	4,100
SUBORDINATE COURTS.	
Superior establishment (20 to 50)	1,86,950
Lump deduction for probable savings	—2,950
Total ..	1,84,000
Add—Fixed amount transferred from "25-General Administration" (page 70)	....
F-3 (2) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	2,400
House-rent and other allowances	700
Total ..	3,100
TOTAL .. Votable ..	1,91,200

DETAILED ACCOUNT No. 27-G.
ADMINISTRATION OF JUSTICE.
G-Courts of Small Causes.

	Rs.
SUMMARY.	
G-1 Presidency courts	1,51,900
G-2 Mofussil courts	39,600
TOTAL .. Votable ..	1,91,500

DETAILS.

G-1 PRESIDENCY COURTS.

	Rs.
G-1 (1) Pay of Officers—	
Chief Judge and other officers (650—2,000)	50,900
G-1 (2) Pay of Establishment—	
Superior establishment (50—400)	93,304
Inferior establishment (20—30)	4,896
Lump deduction for probable savings	—3,000
Total ..	95,200
G-1 (3) Allowances, Honoraria, etc.—	
House-rent and other allowances	600
G-1 (4) Contingencies—	
Contract contingencies	2,400
Non-contract contingencies	2,000
Pay of menials	800
Total ..	5,200
TOTAL .. Votable ..	1,51,900

G-2 MOFUSSIL COURTS.

	Rs.
G-2 (1) Pay of Officers—	
Judges and other officers (1,200)	14,400
G-2 (2) Pay of Establishment—	
Superior establishment (20—200)	22,723
Inferior establishment (15—20)	1,277
Lump deduction for probable savings	—1,000
Total ..	23,000
G-2 (3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	125
House-rent and other allowances	75
Total ..	200
G-2 (4) Contingencies—	
Contract contingencies	600
Non-contract contingencies	1,400
Total ..	2,000
TOTAL .. Votable ..	39,600

DETAILED ACCOUNT No. 27-H.
ADMINISTRATION OF JUSTICE.
H-Criminal Courts.

		Rs.
SUMMARY.		
H-1 General establishment	**Votable** ..	1,00,200
H-2 Judicial establishment	**Votable** ..	2,900
Total ..	**Votable** ..	1,03,100

DETAILS.

H-1 GENERAL ESTABLISHMENT.

	Rs.
H-1 (1) Pay of Officers—	
Resident and City Magistrates—	
Northern Division (200—850)	24,000
Central Division (200—650)	7,500
Southern Division (370—400)	2,400
Leave salary	1,000
Total ..	34,900
H-1 (2) Pay of Establishment—	
Temporary Establishment—	
Northern Division	384
Central Division	1,356
Southern Division	360
Add—Fixed amount transferred from "25-General Administration—General Establishment" (Page 70).	....
Total ..	2,100
Carried over ..	37,000

DETAILED ACCOUNT No. 27-H.
27-ADMINISTRATION OF JUSTICE.
H-Criminal Courts—contd.

H-GENERAL ESTABLISHMENT—*contd.*	Rs.
Brought forward ..	37,000
H-1 (3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)—	
Central Division	1,500
Travelling allowance (ordinary)—	
Northern Division	280
Central Division	50
Southern Division	250
House-rent and other allowances—	
Northern Division	470
Fees for serving summons in criminal cases—	
Northern Division	2,050
Central Division	6,100
Southern Division	1,800
Total ..	12,500
H-1 (4) Contingencies—	
Contract contingencies—	
Northern Division	700
Central Division	600
Southern Division	200
Pay of menials—	
Northern Division	98
Non-contract contingencies—	
Northern Division	2,500
Central Division	826
Southern Division	276
Other supplies and services—	
Northern Division	10,000
Central Division	26,000
Southern Division	11,000
Total ..	52,200
Carried over ..	1,01,700

DETAILED ACCOUNT No. 27-H.
ADMINISTRATION OF JUSTICE.
H-Criminal Courts—concld.

H-GENERAL ESTABLISHMENT—contd.	Rs.
Brought forward ..	1,01,700
H-1 (5) Establishment charges recoverable from other Governments, Departments, and private bodies—	
Deduct—Cost recoverable from the Ahmedabad municipality on account of the stipendiary magistrate	−1,500
Total ..Votable ..	1,00,200
I-2 JUDICIAL ESTABLISHMENT.	
H-2 (1) Establishment charges payable to other Governments, Departments, etc.—	
Add—Fixed amount transferred from "25-General Administration—Charges of Administration" on account of establishment charges of Collectors (page 70)	....
H-2 (2) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary), Northern Division	....
H-2 (3) Contingencies—	
Contract contingencies—	
Northern Division	140
Central Division	130
Pay of menials—	
Central Division	50
Non-contract contingencies—	
Northern Division	590
Central Division	490
Other supplies and services—	
Northern Division	600
Central Division	900
Total ..	2,900
H-2 (4) Establishment charges payable to other Governments, Departments, and private bodies—	
Add—Share payable to certain local bodies on account of establishment of honorary and bench magistrates	....
TOTAL ..Votable ..	2,900

DETAILED ACCOUNT No. 27-J.
ADMINISTRATION OF JUSTICE.
J-Charges in England.

		Rs.
Leave salaries and deputation pay—		
Secretary of State	.. Votable ..	1,600
High Commissioner for India	.. *Chargeable* ..	*1,13,800*
High Commissioner for India	.. Votable ..	13,800
Sterling overseas pay—		
High Commissioner for India	.. *Chargeable* ..	*4,000*
GRAND TOTAL ..	*Chargeable*	*1,17,800*
	Votable	15,400

28-JAILS AND CONVICT SETTLEMENTS. (a)		Detailed Account No.	
			Rs.
A. JAILS	*Chargeable* ..		*49,700*
	VOTABLE ..	28-A	6,65,000
B. JAIL MANUFACTURES	VOTABLE ..	28-B	1,43,300
C. WORKS	VOTABLE ..		5,500
D. CHARGES IN ENGLAND	*Chargeable* ..		*9,800*
	VOTABLE ..	28-D	2,000
E. LOSS OR GAIN BY EXCHANGE			....
From rounding ..	*Chargeable* ..		*+500*
	VOTABLE ..		+200
		TOTAL ..	8,76,000
		Chargeable ..	*60,000*
		VOTABLE ..	8,16,000

(a) Expenditure controlled by the Inspector General of Prisons, except charges in connection with the Criminal Tribes which are under the control of the Backward Class Officer.

28-JAILS AND CONVICT SETTLEMENTS.
A-Jails (*a*).

Summary.		Rs.
Superintendence	*Chargeable*	*15,600*
	Votable	14,300
Presidency Jails	*Chargeable*	*600*
	Votable	47,700
Central Jails	*Chargeable*	*22,800*
	Votable	2,27,500
District Jails	*Chargeable*	....
	Votable	1,78,100
Lock-ups	Votable	37,100
Borstal School	*Chargeable*	*300*
	Votable	27,900
Charges in connection with settlement of criminal tribes (*b*)	*Chargeable*	*10,400*
	Votable	1,27,600
Grants-in-aid, contributions and donations	Votable	4,800
Add—Transfers from " Jail Manufactures "	Votable	....
	TOTAL ..	7,14,700
	Chargeable	*49,700*
	Votable	6,65,000

(*a*) Under the control of the Inspector General of Prisons except charges in connection with the criminal tribes *vide* foot-note (*b*).

(*b*) Under the control of the Backward Class Officer.

DETAILED ACCOUNT No. 28-A.
JAILS AND CONVICT SETTLEMENTS.
A-Jails—contd.

DETAILS.		Rs.
A-1 SUPERINTENDENCE.		
A-1 (1) Pay of Officers—		
Inspector General (2,300—2,500)	*Chargeable*	*14,800*
Personal assistant (420)	Votable	2,540
Leave salary	Votable	860
Total	*Chargeable*	*14,800*
	Votable	3,400
A-1 (2) Pay of Establishment—		
Clerks and other superior establishment (30—250)		8,620
Servants (18—22)		570
Leave salary		....
Probable savings		—390
Total		8,800
A-1 (3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	*Chargeable*	*800*
	Votable	100
Cost of passages granted under the Superior Civil Services Rules, 1924		....
Total	*Chargeable*	*800*
	Votable	100
A-1 (4) Contingencies—		
Non-contract contingencies		2,000
TOTAL, A-1 Superintendence	*Chargeable*	*15,600*
	Votable	14,300
TOTAL		29,900

DETAILED ACCOUNT No. 28-A.
JAILS AND CONVICT SETTLEMENTS.
A-Jails—contd.

		Rs.
A-2—PRESIDENCY JAILS.		
A-2 (1) Pay of Officers—		
Superintendent (500—750)	Votable	4,300
Medical Officer's allowance	*Chargeable*	*600*
Total	*Chargeable*	*600*
	Votable	4,300
A-2 (2) Pay of Establishment—		
Jailors (100—290)		3,900
Clerks (60—160)		2,600
Subedars, jamadars, havildars, naiks, sepoys and peons (30—75)		12,500
Sub-Assistant Surgeons (60—200)		2,762
Compounders (30—90)		338
Leave salary		200
Total		22,300
A-2 (3) Allowances, Honoraria, etc.—		
Travelling allowance—fixed		300
Do. ordinary		263
House rent and other allowances		2,737
Cost of passages granted under the Superior Civil Services Rules, 1924		....
Total	Votable	3,300
Carried over	*Chargeable*	*600*
	Votable	29,900

DETAILED ACCOUNT No. 28-A
JAILS AND CONVICT SETTLEMENTS.
A-Jails—contd.

		Rs.
A-2—Presidency Jails—contd.		
Brought over ..	*Chargeable*	*600*
	Votable	29,900
A-2 (4) Contingencies—		
Dietary charges		7,800
Hospital charges		650
Sanitation charges		4,953
Charges for moving prisoners		750
Miscellaneous services and supplies		800
Contingent charges		2,800
Other charges		47
	Total—Votable ..	17,800
TOTAL, Presidency Jails ..	*Chargeable*	*600*
	Votable	47,700
	TOTAL ..	48,300

DETAILED ACCOUNT No. 28-A.
JAILS AND CONVICT SETTLEMENTS.
A-Jails—contd.

		Rs.
A-3-CENTRAL JAILS.		
A-3 (1) Pay of Officers—		
Superintendents (800—1,100)	*Chargeable* ..	*22,800*
	Votable ..	6,050
Medical Officer's allowance	Votable ..	1,650
Leave salary	Votable ..	
Total ..	*Chargeable* ..	*22,800*
	Votable ..	7,700
A-3 (2) Pay of Establishment—		
Jailors (90—350)		19,230
Clerks, teachers and mechanical engineer (30—200)		12,035
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65)		62,500
Temporary establishment		415
Menials (17—22)		220
Sub-Assistant Surgeons (60—200)		7,770
Compounders (20—75)		1,330
Leave salary		800
Probable savings		
	Total—Votable ..	1,04,300
A-3 (3) Allowances, Honoraria, etc.—		
Travelling allowance—fixed		....
Do. ordinary		1,070
House rent and other allowances		6,730
Cost of passages granted under the Superior Civil Services Rules, 1924 ..		....
Rewards		100
	Total—Votable ..	7,900
Carried over ..	*Chargeable*	*22,800*
	Votable	1,19,900

DETAILED ACCOUNT No. 28-A.
JAILS AND CONVICT SETTLEMENTS.
A-Jails—contd.

		Rs.
A-3 CENTRAL JAILS—*contd.*		
Brought over ..	*Chargeable* ..	*22,800*
	Votable ..	1,19,900
A-3 (4) Contingencies—		
Dietary charges		66,640
Hospital charges		4,500
Sanitation charges		18,600
Charges for moving prisoners		3,100
Miscellaneous services and supplies		10,900
Contingent charges		3,200
Other charges		660
Total ..	Votable ..	1,07,600
Total—Central Jails ..	*Chargeable* ..	*22,800*
	Votable ..	2,27,500
	TOTAL ..	2,50,300

DETAILED ACCOUNT No. 28-A.
JAILS AND CONVICT SETTLEMENTS.
A-Jails—contd.

	Rs.
A-4 DISTRICT JAILS.	
A-4 (1) Pay of Officers—	
Superintendents	6,700
Allowances to superintendents of district prisons	1,050
Medical Officer's allowance	450
Total .. Votable ..	8,200
A-4 (2) Pay of Establishment—	
Jailors (55—290)	10,605
Clerks, teachers and carpenters (30—125)	5,539
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65)	32,270
Temporary establishment	906
Menials (14½—16)	180
Sub-Assistant Surgeons (60—200)	5,470
Compounders (20—75)	1,330
Leave salary	400
Total ..	56,700
A-4 (3) Allowances, Honoraria, etc.—	
Travelling allowance—fixed	150
Do. ordinary	969
House rent and other allowances	5,581
Cost of passages granted under the Superior Civil Services Rules, 1924	....
Total .. Votable ..	6,700
Carried over .. Votable ..	71,600

DETAILED ACCOUNT No. 28-A.
JAILS AND CONVICT SETTLEMENTS.
A-Jails—contd.

	Rs.
A-4 DISTRICT JAILS—contd.	
Brought over .. Votable ..	71,600
A-4 (4) Contingencies—	
Dietary charges	71,000
Hospital charges	3,000
Sanitation charges	7,000
Charges for moving prisoners	5,500
Miscellaneous services and supplies	14,000
Contingent charges	5,000
Other charges	1,000
Total .. Votable ..	1,06,500
TOTAL, District Jails .. Votable ..	1,78,100
A-5 Lock-ups.	
A-5 (1) Contingencies—	
Dietary charges	34,600
Charges for moving prisoners	1,500
Miscellaneous services and supplies	800
Other charges	200
Total—Lock-ups .. Votable ..	37,100

DETAILED ACCOUNT No. 28-A.
JAILS AND CONVICT SETTLEMENTS.
A-Jails—*contd.*

		Rs.
A-6 BORSTAL SCHOOL, DHARWAR.		
A-6 (1) Pay of Officers—		
Governor, (500—750)	Votable ..	3,900
Medical officer, (*50*)	*Chargeable* ..	*300*
Leave salary	Votable ..	....
Total ..	*Chargeable* ..	*300*
	Votable ..	3,900
A-6 (2) Pay of Establishment—		
Deputy governor (100—200)		660
Clerks, teachers, carpenters, etc. (30—100)		6,633
Supervisors (21—45)		3,862
Sub-Assistant Surgeons and compounders (25—200)		1,245
Total ..	Votable ..	12,400
A-6 (3) Allowances, Honoraria, etc.—		
Travelling allowance		200
House-rent and other allowances		400
Total ..	Votable ..	600
Carried over ..	*Chargeable* ..	*300*
	Votable ..	16,900

DETAILED ACCOUNT No. 28-A
JAILS AND CONVICT SETTLEMENTS.
A-Jails—*contd.*

		Rs.
Brought forward ..	*Chargeable* ..	*300*
	Votable ..	16,900

A-6 BORSTAL SCHOOL, DHARWAR—contd.

		Rs.
A-6 (4) Contingencies—		
Dietary charges		8,000
Hospital charges		400
Sanitation charges		850
Charges for moving prisoners		200
Miscellaneous supplies and services		1,050
Contingent charges		400
Other charges		100
Total	.. Votable ..	11,000
TOTAL, Borstal School ..	*Chargeable*	*300*
	Votable	27,900
TOTAL ..		28,200

A-7 SETTLEMENT OF CRIMINAL TRIBES.

		Rs.
A-7 (1) Pay of Officers—		
Backward Class Officer (1,000—2,250)	*Chargeable*	*9,000*
Assistant Backward Class Officers (300—650)	Votable	7,680
Leave salary	Votable	1,520
Total ..	*Chargeable*	*9,000*
	Votable	9,200
A-7 (2) Pay of Establishment—		
Permanent establishment (10—300)		52,112
Temporary establishment		5,868
Lump deduction for probable savings		—3,380
TOTAL		54,600
Carried over ..	*Chargeable* ..	*9,000*
	Votable ..	63,800

DETAILED ACCOUNT No. 28-A.
JAILS AND CONVICT SETTLEMENTS.
A-Jails—contd.

			Rs.
Brought forward ..		*Chargeable* ..	*9,000*
		Votable ..	63,800

A-7 SETTLEMENT OF CRIMINAL TRIBES—contd.

A-7 (3) Allowances, Honoraria, etc.—

			Rs.
Travelling allowance	(*Chargeable*) ..	Fixed ..	*900*
		Ordinary ..	*500*
Travelling allowance ..	(Votable) ..	Fixed ..	1,036
		Ordinary ..	8,200
House-rent and other allowances		*Chargeable* ..	....
		Votable ..	3,264
Rewards to Government servants		Votable ..	100
TOTAL ..		*Chargeable* ..	*1,400*
		Votable ..	12,600

A-7 (4) Contingencies—

		Rs.
Contract contingencies		2,000
Non-contract contingencies		6,300
Supplies and services		3,300
Special charges		39,000
Pay of menials		600
Acquisition of land at Malsiras		....
TOTAL ..	Votable ..	51,200

A-7 (5) Establishment charges recoverable from other Governments, Departments and private bodies—

		Rs.
Deduct—Amount transferred to "47-Miscellaneous Departments—F, Miscellaneous" on account of portion of the divisible expenditure of the Bakward Class Officer and his staff.	*Chargeable* ..	....
	Votable ..	....
TOTAL, Settlement of Criminal Tribes		1,38,000
	Chargeable ..	*10,400*
	Votable ..	1,27,600

A-8 Grants-in-aid, Contribution and Donations—

		Rs.
Grants to societies and other institutions	..Votable ..	4,800

DETAILED ACCOUNT No. 28-B.
JAILS AND CONVICT SETTLEMENTS.
B-Jail Manufactures.

	Rs.
B-JAIL MANUFACTURES.	
SUMMARY.	
B-1 CONTINGENCIES	1,43,300
B-2 *Deduct*—Amount transferred to " Jails "	....
TOTAL .. Votable ..	1,43,300
DETAILS.	
B-1 CONTINGENCIES.	
SUPPLIES AND SERVICES.	
B-1 (*a*) Presidency jails	5,300
B-1 (*b*) Central jails	1,10,000
B-1 (*c*) District jails	25,500
B-1 (*d*) Borstal school, Dharwar	2,500
Total, Supplies and services .. Votable ..	1,43,300
TOTAL, B-1 Contingencies .. Votable ..	1,43,300

DETAILED ACCOUNT No. 28-D.
D-Charges in England.

Leave salaries and deputation pay—High Commissioner for India.	*Chargeable* ..	*3,260*
Sterling overseas pay—High Commissioner for India ..	*Chargeable*	*6,540*
Stores for India—High Commissioner for India ..	Votable	2,000
GRAND TOTAL ..	*Chargeable*	*9,800*
	Votable	2,000

29-POLICE.		Detailed Account No.	Rs.
A-PRESIDENCY POLICE—	*Chargeable*	29A	*34,300*
	VOTABLE		19,02,900
B-SUPERINTENDENCE—	*Chargeable*	29B	*50,500*
	VOTABLE		51,100
C-DISTRICT EXECUTIVE FORCE—	*Chargeable*	29C	*1,49,900*
	VOTABLE		39,17,400
D-POLICE TRAINING SCHOOL—	*Chargeable*	29D	*22,100*
	VOTABLE		60,200
E-SPECIAL POLICE—	VOTABLE	29E	1,900
F-RAILWAY POLICE—	*Chargeable*	29F	*19,700*
	VOTABLE		3,79,800
G-CRIMINAL INVESTIGATION DEPARTMENT—			
Bombay City	*Chargeable*	29G	*16,100*
	VOTABLE		1,40,300
Presidency	*Chargeable*		*22,500*
	VOTABLE		1,12,900
H-Charges in England	*Chargeable*	29H	*1,56,000*
	VOTABLE		15,000
I-LOSS OR GAIN BY EXCHANGE	*Chargeable*		
	VOTABLE		
For rounding	*Chargeable*		*−100*
	VOTABLE		+500
GRAND TOTAL			70,53,000
Total	*Chargeable*		*4,71,000*
	VOTABLE		65,82,000

Note 1.—Provision for Deputy Inspectors in the case of Bombay City only and Sub-Inspectors, Sergeants and Prosecutors below the efficiency bar has been made under the detailed head "Non-Gazetted executive officers" and that for Jamadars, Head Constables, and Constables under "Constabulary".

Note 2.—*Non-contract contingencies* include all ordinary contingent expenditure of the Department such as postage, rents, rates and taxes, petty construction, medicines, water supply, prison-van contingencies, kit carts, telephone charges, conservancy charges, purchase of land and office expenses and miscellaneous. Contingent items which are peculiar to the Department are booked under *Supplies and Services.*

DETAILED ACCOUNT No. 29A

POLICE.

A-Presidency Police (Bombay City).

SUMMARY.

		Rs.
A-1 Superintendence	*Chargeable*	*27,000*
	Votable	56,400
A-2 City police	Votable	15,98,100
A-3 Music licensing department	Votable	1,500
A-4 Public land conveyance licensing department	Votable	14,500
A-5 River, harbour or marine police	*Chargeable*	*7,300*
	Votable	1,66,800
A-6 Guards for public buildings	Votable	21,900
A-7 Hospital charges	Votable	33,500
A-8 Cattle pounds	Votable	10,200
Total	*Chargeable*	*34,300*
	Votable	19,02,900
TOTAL—Presidency Police		19,37,200

DETAILED ACCOUNT No. 29A.

POLICE.

A-Presidency Police (Bombay City)—contd.

		Rs.
A-1 SUPERINTENDENCE.		
A-1 (1) Pay of Officers—		
Commissioner (Rs. 2,300—50—2,500)	*Chargeable*	*13,100*
Deputy Commissioner (Rs. 650—1,350 plus *selection grade pay 100* plus *special pay Rs. 200)*	*Chargeable*	*8,200*
Total	*Chargeable*	*21,300*
A-1 (2) Pay of Establishment—		
Clerks (60—400)		49,700
Probable savings		—2,000
Total	Votable	47,700
A-1 (3) Allowances, Honoraria, etc.—		
Travelling allowance (fixed)	*Chargeable*	*2,400*
	Votable	
Travelling allowance (ordinary)	*Chargeable*	*200*
	Votable	25
House-rent and other allowances	*Chargeable*	....
	Votable	475
Cost of passages granted under B.C.S. Rs.	*Chargeable*	*3,100*
Total	*Chargeable*	*5,700*
	Votable	500
A-1 (4) Contingencies—		
Customs duty on imported stores		1,300
Contract contingencies		3,900
Non-contract contingencies		3,000
Total	Votable	8,200
A-1 (5) Establishment charges payable to or recoverable from other Governments, Departments etc.		
Add—Amount transferred from "12, Charges on account of Motor Vehicles Taxation Acts" vide page (31)	*Chargeable*	....
	Votable	....
Total	*Chargeable*	*27,000*
	Votable	56,400
TOTAL—Superintendence		83,400

DETAILED ACCOUNT No. 29A
POLICE.
A-Presidency Police—contd.

	Rs.
A-2 CITY POLICE.	
A-2 (1) Pay of Officers—	
Superintendents (500—50—800)	30,600
Inspectors (300—400)	62,900
Total .. Votable ..	93,500
A-2 (2) Pay of Establishment—	
Non-gazetted executive officers (125—275)	2,47,516
Motor fitter .. (100—125)	750
Constabulary .. (30—75)	7,20,378
Temporary establishment	3,000
Probable savings	—52,144
Total .. Votable ..	9,19,500
A-2 (3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	27,000
Travelling allowance (ordinary)	14,000
House-rent and other allowances	22,000
Probable savings	—6,000
TOTAL .. Votable ..	57,000

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DETAILED ACCOUNT No. 29A.
POLICE.
A-Presidency Police—contd.

	Rs.
A-2 CITY POLICE—contd.	
A-2 (4) Contingencies—	
Contract contingencies	36,200
Non-contract contingencies—	
Rents, rates and taxes	4,16,000
Water-supply	41,000
Office expenses and miscellaneous	15,700
Pay of menials	800
Other items	500
Supplies and services—	
Clothing charges	19,500
Ordnance stores..	2,500
Free supply of outfit for Sergeants and Sub-Inspectors on enlistment	1,000
Other items	300
Total .. Votable ..	5,33,500
TOTAL .. Votable ..	16,03,500
A-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—	
Deduct—Amount recoverable from the Reserve Bank, Bombay	−2,800
Amount recoverable from Central Government for the cost of police for the Pilgrim Department, Bombay	....
Amount recoverable from Central Government for Sanitary Police Establishment ..	....
Amount recoverable from Bombay Municipality for the cost of police for the two municipal courts	−2,600
Amount recoverable from Central Government for the cost of Police for Shipping Office.	....
Total ..	−5,400
TOTAL, City Police .. Votable ..	15,98,100
A-3 MUSIC LICENSING DEPARTMENT.	
A-3 (1) Pay of Establishment—	
Clerks (60—160)	1,485
A-3 (2) Contingencies—	
Contract contingencies	15
Total ..	1,500
A-3 (3) Establishment charges recoverable from other Governments, Departments, etc.—	
Deduct—Receipts retained to meet charges	....
TOTAL—Music Licensing Department .. Votable ..	1,500

DETAILED ACCOUNT No. 29A.

POLICE.

A-Presidency Police—contd.

		Rs.
A-4 PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT.		
A-4 (1) Pay of Officers—		
Inspector (400)	Votable	2,400
A-4 (2) Pay of Establishment—		
Non-gazetted executive officers and clerks (60—275)		8,900
Constabulary (30—36)		700
Total	Votable	9,600
A-4 (3) Allowances, Honoraria, etc.—		
Travelling allowance (fixed)		780
Travelling allowance (ordinary)		20
House-rent and other allowances		200
Total	Votable	1,000
A-4 (4) Contingencies—		
Contract contingencies		500
Non-contract contingencies		600
Supplies and services		400
Total	Votable	1,500
A-4 (5) Establishment charges recoverable from other Governments, Departments, etc.—		
Deduct—Receipts retained to meet charges		....
Add—Amount transferred from "12, Charges on account of Motor Vehicles Taxation Acts" (*vide* page 32)	Votable	....
TOTAL—Public Land Conveyance Licensing Department	Votable	14,500

DETAILED ACCOUNT No. 29A.
POLICE.
A-Presidency Police—contd.

A-5 RIVER, HARBOUR OR MARINE POLICE.		Rs.
A-5—(1) Pay of Officers—		
Deputy Commissioner (650—1,350 plus spl. pay Rs. 200	*Chargeable* ..	*6,000*
Superintendent (500—50—800)	..	3,700
Inspector (400)	..	2,400
Total ..	*Chargeable* ..	*6,000*
	Votable ..	6,100
A-5 (2) Pay of Establishment—		
Non-gazetted executive officers and engine drivers (94—275)	..	14,300
Constabulary (30—75)	..	1,06,020
Temporary establishment	..	480
Total ..	Votable ..	1,20,800
A-5 (3) Allowances, Honoraria, etc.—		
Travelling allowance (fixed)	*Chargeable* ..	*1,200*
	Votable ..	1,800
Travelling allowance (ordinary)	*Chargeable* ..	*100*
	Votable ..	500
House-rent and other allowances	*Chargeable* ..	....
	Votable ..	800
Total ..	*Chargeable* ..	*1,300*
	Votable ..	3,100
A-5 (4) Contingencies—		
Contract contingencies	..	3,000
Non-contract contingencies—		
Rents, rates and taxes	..	20,800
Other non-contract contingencies	..	6,000
Supplies and services—		
Rewards	..	....
Purchase and repairs of boats	..	2,000
Clothing charges	..	5,000
Total ..	Votable ..	36,800
Total ..	*Chargeable* ..	*7,300*
	Votable ..	1,66,800
TOTAL—River, Harbour or Marine Police	..	1,74,100

DETAILED ACCOUNT No. 29-A
POLICE.
A-Presidency Police—contd.

	Rs.
A-6 GUARDS FOR PUBLIC BUILDINGS.	
A-6 (1) Pay of Establishment—	
Non-gazetted executive officers (125—200)	1,870
Constabulary (30—100)	28,230
Total .. Votable ..	30,100
A-6 (2) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	100
Travelling allowance (ordinary)	50
House-rent and other allowances	150
Total .. Votable ..	300
A-6 (3) Contingencies—	
Non-contract contingencies	100
Supplies and services	1,200
Total .. Votable ..	1,300
TOTAL .. Votable ..	31,700
A-6 (4) Establishment charges recoverable from other Governments, Departments, etc.—	
Deduct—Contribution from Central Government	....
Contribution from Imperial Bank of India, Bombay	−6,500
Do. Reserve Bank, Bombay	−3,300
	−9,800
TOTAL—Guards for Public Buildings .. Votable ..	21,900
A-7 HOSPITAL CHARGES.	
A-7 (1) Pay of Officers—	
Surgeon (Rs. 450—50—850)	2,680
Deduct—Portion debitable to "27, Administration of Justice—Coroner's Court" (page 88)	−1,080
Total .. Votable ..	1,600
A-7 (2) Pay of Establishment—	
Sub-Assistant Surgeons (60—200)	2,510
Compounders, Dressers and Nurses (18—175)	6,860
Clerk (60—160)	730
Servants (22—28)	4,350
Leave salary	220
Deduct—Portion debitable to "27, Administration of Justice—Coroner's Court" (page 88)	−170
Total .. Votable ..	14,500

DETAILED ACCOUNT No. 29A.
POLICE.
A-Presidency Police—contd.

	Rs.
A-7 HOSPITAL CHARGES—contd.	
A-7 (3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	840
House-rent and other allowances	3,210
Deduct—Portion debitable to "27, Administration of Justice—Coroner's Court" (page 88)	—250
Total.. Votable ..	3,800
A-7 (4) Contingencies—	
Contract contingencies	1,400
Pay of menials	550
Non-contract contingencies—	
Office expenses and miscellaneous	150
Other items	4,500
Supplies and services	7,000
Total.. Votable ..	13,600
TOTAL—Hospital charges.. Votable ..	33,500
A-8 CATTLE POUNDS.	
A-8 (1) Pay of Establishment—	
Constabulary (30—50)	4,300
Pound-keeper (200—250)	1,500
Clerks (60—160)	1,900
Total.. Votable ..	7,700
A-8 (2) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	250
Travelling allowance (ordinary)	....
House-rent and other allowances	350
Total.. Votable ..	600
A-8 (3) Contingencies—	
Contract contingencies	300
Non-contract contingencies	1,500
Supplies and services	100
Total.. Votable ..	1,900
TOTAL—Cattle Pounds.. Votable ..	10,200

DETAILED ACCOUNT No. 29G.
POLICE.
G-Criminal Investigation Department.

		Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY).		
G-(1) Pay of Officers—		
Deputy Commissioners (650—1,350 plus spl. pay Rs. 200 each)	*Chargeable*	*13,500*
Superintendent (500—50—800)		9,100
Inspectors (300—400)		24,400
Total	*Chargeable*	*13,500*
	Votable	33,500
G-(2) Pay of Establishment—		
Non-gazetted executive officers (125—275)		30,900
Constabulary (30—75)		22,300
Manager, Assistant Managers, clerks and photographer		11,300
Total	Votable	64,500
G-(3) Allowances—		
Travelling allowance (fixed)	*Chargeable*	*2,400*
	Votable	6,800
Travelling allowance (ordinary)	*Chargeable*	*200*
	Votable	6,500
House-rent and other allowances	*Chargeable*	....
	Votable	3,500
Total	*Chargeable*	*2,600*
	Votable	16,800

DETAILED ACCOUNT No. 29G.
POLICE.
G-Criminal Investigation Department.

	Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY)—contd.	
G-(4) Contingencies—	
Contract contingencies	7,200
Non-contract contingencies	16,300
Supplies and services	2,000
Total .. Votable ..	25,500
Total .. *Chargeable*	*16,100*
Total .. Votable	1,40,300
TOTAL, CRIMINAL INVESTIGATION DEPARTMENT ..	1,56,400

DETAILED ACCOUNT No. 29B.
POLICE.
B-Superintendence.

		Rs.
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL.		
B-(1) Pay of Officers—		
Inspector-General (2,500—125—3,000)	*Chargeable*	*15,500*
Deputy Inspectors-General (1,750—100—2,150)	*Chargeable*	*24,100*
Personal Assistant (650—1,350)	*Chargeable*	*6,900*
Superintendent, Office of the Inspector-General (300—500) ..	Votable	3,000
Total ..	*Chargeable*	*46,500*
	Votable	3,000
B-(2) Pay of Establishment—		
Clerks (30—450)		35,000
Servants (11—23)		1,140
Leave salary		2,460
	Total .. Votable ..	38,600
B-(3) Allowances, Honoraria, etc.—		
Travelling allowance (fixed)	Votable	300
Travelling allowance (ordinary)	*Chargeable*	*4,000*
	Votable	2,200
House-rent and other allowances	*Chargeable*	....
	Votable	100
Cost of passages granted under the Superior Civil Services Rules, 1924	*Chargeable*	....
Total ..	*Chargeable*	*4,000*
	Votable	2,600
B-(4) Contingencies—		
Contract contingencies		1,460
Non-contract contingencies—		
Service postage and telegrams		1,500
Other items		700
Pay of menials		240
Commission charges for reimbursing warrants and credit notes		3,000
	Total .. Votable ..	6,900
Total ..	*Chargeable*	*50,500*
	Votable	51,100
TOTAL, Offices of the Inspector-General and Deputy Inspectors-General ..		1,01,600

DETAILED ACCOUNT No. 29C.

POLICE.

C-District Executive Force.

SUMMARY.		Rs.
C-1 DISTRICT POLICE.		
C-1 (*a*) POLICE PROPER—		
C-1 (*a*) 1 PAY OF OFFICERS	*Chargeable*	*1,19,400*
	Votable	1,82,000
C-1 (*a*) 2 PAY OF ESTABLISHMENT	Votable	28,79,900
C-1 (*a*) 3 ALLOWANCES, HONORARIA, ETC.	*Chargeable*	*30,500*
	Votable	5,58,400
C-1 (*a*) 4 CONTINGENCIES	Votable	2,75,000
C-1-(*b*) HOSPITAL CHARGES	Votable	2,600
C-1-(*c*) PRIMARY SCHOOLS IN POLICE LINES	Votable	5,000
C-1-(*d*) LAND CONVEYANCE LICENSING DEPARTMENT	Votable	14,000
Establishment Charges recoverable from Other Governments, Departments, etc.—		
Deduct—Amount recoverable from Central Government for Police supplied to Security Printing Press, Nasik	Votable	....
Deduct—Contribution from Imperial Bank, etc.	Votable	−6,300
Total	*Chargeable*	*1,49,900*
	Votable	39,10,600
C-2 OTHER POLICE.		
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS	Votable	....
C-2 (*b*) ADDITIONAL POLICE ESTABLISHMENT	Votable	1,100
C-2 (*c*) VILLAGE POLICE (SHETSANADI POLICE)	Votable	5,700
Total	Votable	6,800
Total	*Chargeable*	*1,49,900*
	Votable	39,17,400
TOTAL—District Executive Force		40,67,300

DETAILED ACCOUNT No. 29C.
POLICE.
C–District Executive Force.

DETAILS.		Rs.
C-1 DISTRICT POLICE.		
C-1 (*a*) POLICE PROPER.		
C-1 (a) (1) Pay of Officers—		
Superintendents (650–1,450)	*Chargeable*	*1,29,170*
	Votable	4,300
Assistant Superintendents (350—1,350)	*Chargeable*	*18,730*
Deputy Superintendents and Inspectors (180—700) ..	Votable	1,72,330
Temporary Deputy Superintendents	Votable	9,000
Probable savings	*Chargeable*	*—28,500*
	Votable	—3,630
	Chargeable	*1,19,400*
	Votable	1,82,000
C-1 (a) (2) Pay of Establishment—		
POLICE FORCE.		
Non-gazetted executive officers (75—200)		28,50,790
Constabulary (19—50)		
Probable savings		—1,07,190
	Total .. Votable ..	27,43,600
MOUNTED POLICE.		
Mounted Police (26—41)		7,400
	TOTAL .. Votable ..	7,400
	Carried over ..	27,51,000

DETAILED ACCOUNT No. 29C.
POLICE.
C-District Executive Force—contd.

			Rs.
C-1. DISTRICT POLICE—*contd.*			
C-1 (*a*) POLICE PROPER—*contd.*			
		Brought forward ..	27,51,000
C-1 (a) (2) Pay of Establishments—contd.			
OFFICE AND MENIAL ESTABLISHMENTS.			
Clerks (30—200)			1,19,320
Book binders and servants (15—19)			9,350
Temporary establishment			230
		Total.. Votable ..	1,28,900
Deduct—Half the cost of three constables employed on telephone exchange debitable under "25, General Administration" (*vide* pages 69 and 73)			....
		TOTAL—Votable ..	28,79,900
C-1 (a) (3) Allowances, Honoraria, etc.—			
Payment on account of medical treatment of British officers of the Superior Civil Services		*Chargeable*	*40*
Travelling allowance (fixed)		*Chargeable*	*4,320*
		Votable	78,400
Travelling allowance (ordinary)		*Chargeable*	*22,000*
		Votable	2,40,000
House-rent and other allowances		*Chargeable*	*1,140*
		Votable	2,55,000
Cost of passages granted under the Superior Civil Services Rules, 1924		*Chargeable*	*6,000*
Probable savings		*Chargeable*	*—3,000*
		Votable	—15,000
	Total ..	*Chargeable*	*30,500*
		Votable	5,58,400

DETAILED ACCOUNT No. 29C.
POLICE.
C-District Executive Force—contd.

	Rs.
C-1 DISTRICT POLICE—*contd.*	
C-1 (*a*) POLICE PROPER.	
CONTINGENCIES.	
C-1 (a) (4) Contingencies—	
Contract contingencies	30,000
Pay of menials	31,000
Non-contract contingencies—	
Rents, rates and taxes	40,000
Service postage and telegrams	45,000
Conservancy charges	2,900
Petty construction and repairs	7,000
Other items	35,000
Supplies and services—	
Ordnance stores	13,000
Clothing charges	64,100
Purchase of horses and equipment	4,000
Other items	8,000
Probable savings	−5,000
TOTAL—Votable ..	2,75,000

DETAILED ACCOUNT No. 29-C.
POLICE.
C-District Executive Force—contd.

	Rs.
C-1 DISTRICT POLICE—concld.	
C-1 (*b*) HOSPITAL CHARGES.	
C-1 (b) (1) Pay of Establishment—	
Sub-Assistant Surgeons (60—200)	1,414
Servants (14—18)	486
Total ..	1,900
C-1 (b) (2) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	....
House-rent and other allowances	100
Total ..	100
C-1 (b) (3) Contingencies—	
Contract contingencies	100
Non-contract contingencies	....
Supplies and services	500
Total ..	600
Total .. Votable ..	2,600
C-1 (*c*) PRIMARY SCHOOLS IN POLICE LINES.	
C-1 (c) (1) Pay of Establishment—	
Teachers (20—60) .. .. Votable ..	4,500
C-1 (1) (2) Allowances etc.—	
Travelling allowance (ordinary)	....
House-rent and other allowances	100
Total .. Votable ..	100
C-1 (c) (3) Contingencies—	
Non-contract contingencies	400
Total .. Votable ..	5,000
C-1 (*d*) LAND CONVEYANCE LICENSING DEPARTMENT.	
C-1 (*d*) (1) Pay of Establishment..	10,000
C-1 (*d*) (2) Allowances, Honoraria, etc.	1,000
C-1 (*d*) (3) Contingencies	3,000
C-1 (*d*) (4) *Deduct*—Amount transferred to "12, Charges on account of Motor Vehicles Taxation Acts". (*Vide* page 32)	....
C-1 (*d*) (5) *Deduct*—Receipts under Deposits Account of the Receipts under the Public Conveyance Act retained to meet charges	....
Total .. Votable ..	14,000

DETAILED ACCOUNT No. 29C.
POLICE.
C-District Executive Force—*concld.*

	Rs.
C-2 OTHER POLICE.	
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.	
C-2 (a) (1) Pay of Establishment—	
Constabulary	2,100
C-2 (a) (2) Allowances, Honoraria, etc.—	
House-rent and other allowances	200
C-2 (a) (3) Contingencies—	
Supplies and services	100
TOTAL ..	2,400
C-2 (a) (4) Establishment charges recoverable from other Governments, Departments, etc.—	
Deduct—Contribution	—2,400
TOTAL .. Votable ..	....
C-2 (*b*) ADDITIONAL POLICE ESTABLISHMENT.	
C-2 (b) (1) Pay of Establishment—	
Police force (19—145) .. .. Votable ..	800
C-2 (b) (2) Allowances, Honoraria, etc.—	
House-rent and other allowances .. .. Votable ..	300
C-2 (b) (3) Contingencies—	
Non-contract contingencies	....
Supplies and services	....
Total .. Votable ..	....
TOTAL .. Votable ..	1,100

DETAILED ACCOUNT No. 29D.
POLICE.
D-Police Training School.

		Rs.
D-POLICE TRAINING SCHOOL.		
D-1 Pay of Officers—		
Principal (650—1,350)	*Chargeable*	*6,510*
Probationers (350—700)	*Chargeable*	*20,000*
Deputy Superintendents and Inspectors (180—700)	Votable	16,800
Probable savings	*Chargeable*	*—6,010*
	Votable	—2,500
Total	*Chargeable*	*20,500*
	Votable	14,300
D-2 Pay of Establishment—		
Non-gazetted executive officers (75—145 *plus* spl. pay Rs. 30 each)		4,810
Sub-Assistant Surgeon (60—200 *plus* Rs. 25 spl. pay)		1,210
Constabulary (36—50)		2,330
Servants (15—18)		850
Total	Votable	9,200
D-3 Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	*Chargeable*	*1,200*
	Votable	700
Training allowance to students	Votable	26,300
House-rent and other allowances	*Chargeable*	*400*
	Votable	900
Total	*Chargeable*	*1,600*
	Votable	27,900
D-4 Contingencies—		
Contract contingencies		780
Non-contract contingencies		1,000
Pay of menials		2,020
Supplies and services— Purchase and upkeep of horses		2,000
Other items		3,000
Total	Votable	8,800
D-5 Grant-in-aid, Donations, etc.—		
Grant-in-aid for the maintenance of Police Officers' mess	Votable	....
D-6 Establishment Charges payable to or recoverable from other Governments, Departments, etc.—		
Deduct—Amount recoverable from Indian States & Sind Government, etc.	*Chargeable*	....
	Votable	....
	TOTAL	....
Total	*Chargeable*	*22,100*
	Votable	60,200
TOTAL, Police Training School		82,300

DETAILED ACCOUNT No. 29E.
POLICE.
E-Special Police.

SUMMARY.	Rs.
E-1 Mewas police	1,800
E-2 Bhil nemnuk	100
TOTAL—Special Police .. Votable ..	1,900

E-1 MEWAS POLICE.

E-1 (1) Pay of Establishment—	
Rakhwaldars 1 (48) and 105 (2—5)	1,800
Total .. Votable ..	1,800

E-2 BHIL NEMNUK.

E-2 (1) Pay of Establishment—	
Constabulary (26)	100
Total .. Votable ..	100

DETAILED ACCOUNT No. 29F.
POLICE.
F-Railway Police.

SUMMARY.

		Rs.
F-1 Bombay Baroda and Central India Railway Police (including the S. R. section of the R. M. Railway)	*Chargeable*	*9,500*
	Votable	1,57,100
F-2 Great Indian Peninsula and Madras and Southern Mahratta Railways police	*Chargeable*	*10,200*
	Votable	2,22,700
	Chargeable	*19,700*
	Votable	3,79,800
	TOTAL—Railway Police	3,99,500

F-1—B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway).

F-1 (1) Pay of Officers—

Superintendent (650—1,350 plus 150 spl. pay)	*Chargeable*	*7,000*
Inspectors (180—300)	Votable	9,700
Probable savings	Votable	—700
Total	*Chargeable*	*7,000*
	Votable	9,000

F-1 (2) Pay of Establishment—

Non-gazetted executive officers (75—200)	16,320
Constabulary (20—50)	87,510
Clerks (50—200)	6,440
Servants (21 and 22)	360
Probable savings	—4,030
Total—Votable	1,06,600

DETAILED ACCOUNT No. 29-F.
POLICE.
F-Railway Police—contd.

		Rs.
F-1—B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway)—contd.		
F-1 (3) Allowances, Honoraria, etc.—		
Travelling allowance (fixed)	*Chargeable*	....
	Votable	3,500
Travelling allowance (ordinary)	*Chargeable*	*500*
	Votable	8,000
House-rent and other allowances	*Chargeable*	*2,000*
	Votable	18,000
Payment on account of medical treatment of British Officers of the Superior Civil Services	*Chargeable*	....
Total	*Chargeable*	*2,500*
	Votable	29,500
F-1 (4) Contingencies—		
Contract contingencies		1,000
Pay of menials		1,200
Non-contract contingencies—		
Rents, rates and taxes		10,000
Other items		4,000
Supplies and services—		
Rent for Railway quarters occupied by Police		....
Clothing charges		3,000
Other items		2,400
	Total—Votable	21,600
F-1 (5) Establishment Charges recoverable from other Governments, Departments, etc.—		
Deduct—Contribution from B. B. & C. I. Rly.	Votable	−9,600
Total	*Chargeable*	*9,500*
	Votable	1,57,100
	TOTAL	1,66,600
F-2. GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS.		
F-2 (1) Pay of Officers—		
Superintendent (650—1,450 plus 150 spl. pay)	*Chargeable*	*7,200*
Assistant Superintendent (350—700 plus 100 spl. pay)	*Chargeable*	*4,500*
Inspectors (180—400)	Votable	13,300
Probable savings	*Chargeable*	*—2,300*
Total	*Chargeable*	*9,400*
	Votable	13,300

DETAILED ACCOUNT No. 29F.
POLICE.
F-Railway Police—contd.

		Rs.
F-2-GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS—contd.		
F-2-(2) Pay of Establishment—		
Non-gazetted executive officers (75—200)		31,230
Constabulary (20—50)		1,22,370
Clerks (30—150)		7,170
Servants (18—22)		780
Probable savings		—4,050
Total	Votable	1,57,500
F-2-(3) Allowances, Honoraria, etc.—		
Travelling allowance (fixed)	*Chargeable*	....
	Votable	6,180
Travelling allowance (ordinary)	*Chargeable*	*800*
	Votable	9,000
House-rent and other allowances	*Chargeable*	....
	Votable	24,570
Probable savings	Votable	—1,350
Total	*Chargeable*	*800*
	Votable	38,400
F-2-(4) Contingencies—		
Contract contingencies		1,500
Pay of menials		500
Non-contract contingencies— Rents, rates and taxes		4,000
Other items		4,000
Supplies and services— Clothing charges		3,000
Interest on capital expended on railway quarters occupied by Police		....
Other items		500
Total	Votable	13,500
Total	*Chargeable*	*10,200*
	Votable	2,22,700
TOTAL		2,32,900

DETAILED ACCOUNT No. 29G.
POLICE.
G-Criminal Investigation Department.

		Rs.
G—CRIMINAL INVESTIGATION DEPARTMENT (PRESIDENCY.)		
G-(1) Pay of Officers—		
Deputy Inspector-General of Police (1,750—2,150)	*Chargeable*	*12,800*
Assistant to the Deputy Inspector-General of Police (650—1,350)	*Chargeable*	*9,000*
Deputy Superintendents of Police (340—700)		6,000
Inspectors (180—300)		20,000
Superintendent, Finger Print Bureau (320—400)		2,250
Probable savings	Votable	—550
Total	*Chargeable*	*21,800*
	Votable	27,700
G-(2) Pay of Establishment—		
Non-gazetted executive officers (75—145)		27,300
Finger Print Bureau and other special establishments (40—450)		21,000
Constabulary (28—50)		5,200
Servants (9—22)		3,100
Temporary establishment		2,100
Probable savings		....
Total	Votable	58,700
G-(3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	*Chargeable*	*700*
	Votable	9,000
House-rent and other allowances	*Chargeable*	....
	Votable	11,000
Total	*Chargeable*	*700*
	Votable	20,000
G-(4) Contingencies—		
Contract contingencies		1,700
Non-contract contingencies		2,300
Supplies and services—		
Secret service money		2,200
Other items		300
Total	Votable	6,500
TOTAL	*Chargeable*	*22,500*
	Votable	1,12,900
Total .. Criminal Investigation Department (Presidency)		1,35,400

DETAILED ACCOUNT No. 29H.
POLICE.
H-CHARGES IN ENGLAND.

		Rs.
H-1 Leave salaries and deputation pay—High Commissioner for India ..	*Chargeable*	*1,01,500*
	Votable	7,500
H-2 Sterling overseas pay—High Commissioner for India ..	*Chargeable*	*54,000*
H-3 Stores for India—High Commissioner for India	Votable	7,500
H-4 Other charges—High Commissioner for India	*Chargeable*	*500*
	Votable	....
Total Charges in England ..	*Chargeable*	*1,56,000*
	Votable	15,000

30-PORTS AND PILOTAGE.

			Rs.
B-Other Ports.			
PORTS ESTABLISHMENTS.			
CHARGES FOR THE SURVEY OF STEAM VESSELS.			
Establishment charges payable to other Governments, Departments, etc.—			
Add—Local Government's share of cost of the Marine Survey Department, Bombay.	*Chargeable* ..	..	....
	Votable ..	..	....
For rounding ..	*Chargeable* ..	..	....
	Votable ..	..	....
TOTAL ..			....
	Chargeable ..	..	....
	Votable ..	..	....

36-SCIENTIFIC DEPARTMENTS.	Detailed Account No.	
		Rs.
A-Grants-in-aid and Donations to Scientific Societies and Institutes .. Votable	36-A	2,300
B-Museums Votable	36-B	45,700
TOTAL..Votable ..		48,000

DETAILED ACCOUNT No. 36-A.
SCIENTIFIC DEPARTMENTS.
A-Grants-in-aid and Donations to Scientific Societies and Institutes.

Grants-in-aid, Contributions and Donations.	
Royal Asiatic Society	1,800
Bombay Art Society	500
TOTAL..Votable ..	2,300

DETAILED ACCOUNT No. 36-B.
36-SCIENTIFIC DEPARTMENTS.
B-Museums.

Grants-in-aid, Contributions and Donations.	
Grant-in-aid to the Historical Museum at Satara	1,650
Grant of annuity to the Parasnis family in perpetuity	1,200
Grant-in-aid to the Archæological Museum at Bijapur	1,300
Grant-in-aid to the Prince of Wales' Museum of Western India	41,550
TOTAL..Votable ..	45,700

37-EDUCATION.	Detailed Account No.	
		Rs.
A-UNIVERSITY.		
A Grants to universities	37A	91,900
B Government arts colleges		4,03,400
C Grants to non-government arts colleges		69,900
D Government professional colleges		2,29,300
E Grants to non-government professional colleges		....
TOTAL ..		7,94,500
Chargeable ..		*1,69,600*
Votable ..		6,24,900
B-SECONDARY.		
F Government secondary schools	37B	4,44,600
G Direct grants to non-government secondary schools—		
(1) Anglo-Indian and European communities		3,21,100
(2) Other communities		3,11,000
H Grants to local bodies for secondary education		5,700
TOTAL .. Votable ..		10,82,400
C-PRIMARY.		
I Government primary schools	37C	4,000
J Direct grants to non-government primary schools		400
K Grants to local bodies for primary education		48,34,500
TOTAL ..		48,38,900
Chargeable ..		*1,00,000*
Votable ..		47,38,900

37-EDUCATION.		Detailed Account No.	
			Rs.
D-SPECIAL.			
L Government special schools		37D	2,88,600
M Direct grants to non-government special schools—			
(1) Anglo-Indian and European communities			15,500
(2) Other communities			7,000
N Grants to local bodies for special education			....
TOTAL ..	Votable ..		3,11,100
E-GENERAL.			
O Direction		37E	78,700
P Inspection—			
(1) Anglo-Indian and European communities			10,000
(2) Other communities			1,67,500
Q Scholarships—			
(1) Anglo-Indian and European communities			8,000
(2) Other communities			1,45,700
R Miscellaneous—			
(1) Anglo-Indian and European communities			....
(2) Other communities			94,500
	TOTAL ..		5,04,400
	Chargeable ..		*30,400*
	Votable ..		4,74,000
F-CHARGES IN ENGLAND.			
S Charges in England—High Commissioners—			
(1) Anglo-Indian and European Communities ..	*Chargeable* ..	37F	....
	Votable ..		2,400
(2) Other Communities	*Chargeable* ..		*43,000*
	Votable ..		16,800
	Total ..		62,200
	Chargeable ..		*43,000*
	Votable ..		19,200
T Loss or gain by exchange—			
(1) Anglo-Indian and European Communities ..	*Chargeable* ..		....
	Votable ..		....
(2) Other Communities	*Chargeable* ..		....
	Votable ..		....
	Total ..		....
	Chargeable ..		....
	Votable ..		....
For rounding ..	Votable ..		+500
	GRAND TOTAL ..		75,94,000
	Chargeable ..		*3,43,000*
	Votable ..		72,51,000

DETAILED ACCOUNT No. 37A.
EDUCATION.
University.

			Rs.
A-UNIVERSITY.			
A-(1) Grants to Universities—			
Recurring grant—Bombay University	*Chargeable*	..	*58,500*
Recurring grant— Do.	Votable	..	33,400
Non-recurring grant Do.	Votable	..	....
	TOTAL	..	91,900
	Chargeable	..	*58,500*
	Votable	..	33,400
B-GOVERNMENT ARTS COLLEGES.			
Summary.			
B-1 Science College		..	77,600
B-2 Other Arts Colleges		..	3,25,800
	TOTAL	..	4,03,400
	Chargeable	..	*69,000*
	Votable	..	3,34,400
DETAILS.			
B-1 SCIENCE COLLEGE.			
ROYAL INSTITUTE OF SCIENCE, BOMBAY.			
B-1 (1) Pay of Officers—			
Professors (400—1,500)	*Chargeable*	..	*7,000*
Principal, professors and other officers (250—1,500)	Votable	..	21,400
Total	*Chargeable*	..	*7,000*
Total	Votable	..	21,400
B-1 (2) Pay of Establishment—			
Clerks (30—100)		..	1,675
Laboratory assistants (90—150)		..	5,250
Field artists collectors (40—150)		..	1,430
Demonstrators, assistant lecturers and superintendent of stores (175—300)		..	16,451
Servants (20—25)		..	2,094
Temporary establishment		..	....
Total	Votable	..	26,900
	Carried over	..	55,300

DETAILED ACCOUNT No. 37A.
EDUCATION.
University—contd.

	Rs.
DETAILS—*contd.*	
B-1 SCIENCE COLLEGE—concld.	
ROYAL INSTITUTE OF SCIENCE, BOMBAY—*concld.*	
Brought forward ..	55,300
B-1 (3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary) .. .. .. *Chargeable*	*200*
Votable	200
House-rent and other allowances .. .. .. *Chargeable*	*800*
Votable	3,900
Total .. *Chargeable*	*1,000*
Votable	4,100
B-1 (4) Contingencies—	
Contract contingencies	10,000
Pay of menials	1,000
Non-contract contingencies	3,600
Reserve at the disposal of the Director of Public Instruction	....
Customs duty on imported stores	2,600
Total .. Votable ..	17,200
TOTAL ..	77,600
Chargeable	*8,000*
Votable	69,600

DETAILED ACCOUNT No. 37A.
EDUCATION.
University—contd.

		Rs.
B—GOVERNMENT ARTS COLLEGES—*contd.*		
B-2 Other Arts Colleges.		
B-2 (1) Pay of Officers—		
Principals and professors (400—1,750)	*Chargeable*	*55,200*
Professors and other officers (150—1,200)	Votable	1,55,300
Leave salary	*Chargeable*	*2,200*
Total ..	*Chargeable*	*57,400*
	Votable	1,55,300
B-2 (2) Pay of Establishment—		
Assistant lecturers, demonstrators, physical instructor and teachers (70—350)	..	53,449
Hostel Superintendent (150)	..	900
Clerks (30—140)	.. ..	9,155
Laboratory assistants (25—100)	.. ..	3,000
Servants (15—25)	.. ..	4,596
Temporary establishment	.. ..	....
Total ..	Votable ..	71,100
B-2 (3) Allowances, Honoraria, etc.—		
Travelling allowance—(ordinary)	*Chargeable*	*400*
Travelling allowance—(ordinary)	Votable	1,000
House-rent and other allowances	*Chargeable* ..	*3,200*
	Votable	6,300
Cost of passages under the Superior Civil Services Rules, 1924	.. .. ..	....
Total ..	*Chargeable* ..	*3,600*
	Votable	7,300
B-2 (4) Contingencies—		
Contract contingencies	.. .. ..	20,000
Pay of menials	.. .. ..	4,600
Non-contract contingencies	.. .. ..	5,300
Other supplies and services	.. .. ..	....
Customs duty on imported stores	.. .. ..	1,200
Reserve at the disposal of the Director of Public Instruction	.. .. ..	....
Total ..	Votable ..	31,100
	TOTAL ..	3,25,800
	Chargeable	*61,000*
	Votable	2,64,800

DETAILED ACCOUNT No. 37A.
EDUCATION.
University—contd.

	Rs.
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.	
Recurring grants	69,900
Non-recurring grants	....
TOTAL. . Votable ..	69,900
D—GOVERNMENT PROFESSIONAL COLLEGES.	
SUMMARY.	
D-1 Law College	29,500
D-2 College of Engineering, Poona	1,12,500
D-3 Training College for Secondary Teachers	34,300
D-4 Sydenham College of Commerce and Economics, Bombay	53,000
TOTAL ..	2,29,300
Chargeable	*42,100*
Votable	1,87,200
DETAILS.	
D-1.—LAW COLLEGE.	
D-1 (1) Pay of Officers—	
Principal and professors 1 (500), 9 (375)	23,300
Total. . Votable ..	23,300
D-1 (2) Pay of Establishment—	
Clerks and registrar (25—300)	3,000
Servants (19—24)	500
Total. . Votable ..	3,500
D-1 (3) Allowances, Honoraria, etc.—	
Travelling allowance	....
House-rent and other allowances	600
Total. . Votable ..	600
D-1 (4) Contingencies—	
Contract contingencies	2,025
Non-contract contingencies	75
Total. . Votable ..	2,100
TOTAL. . Votable ..	29,500

DETAILED ACCOUNT No. 37A.
EDUCATION.
University—contd.

		Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.		
D-2 College of Engineering, Poona.		
D-2 (1) Pay of Officers—		
Principal and professors (400—1,750)	*Chargeable*	*15,700*
Professors and other officers (250—1,375)	Votable	34,600
Leave salary	Votable	....
Total	*Chargeable*	*15,700*
	Votable	34,600
D-2 (2) Pay of Establishment—		
Teachers and instructors (150—250)		13,003
Clerks (30—140)		2,500
Curator and laboratory assistants (30—180)		4,685
Servants (20—29)		1,392
Workshop establishment (30—240)		10,500
Engineering laboratory establishment (45—220)		5,620
Total	Votable	37,700
D-2 (3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	*Chargeable*	*100*
	Votable	....
House-rent and other allowances	*Chargeable*	....
	Votable	100
Cost of passages under the Superior Civil Services Rules, 1924	*Chargeable*	....
Total	*Chargeable*	*100*
	Votable	100
D-2 (4) Contingencies—		
Contract contingencies		21,700
Pay of menials		1,500
Non-contract contingencies		500
Other supplies and services		600
Customs duty on imported stores		....
Reserve at the disposal of the Director of Public Instruction		....
Total	Votable	24,300
TOTAL		1,12,500
	Chargeable	*15,800*
	Votable	96,700

DETAILED ACCOUNT No. 37A.
EDUCATION.
University—contd.

	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.	
D-3 Training College for Secondary Teachers.	
D-3 (1) Pay of Officers—	
Principal	....
Professors and lecturers (300—900 and 170—650) .. .. Votable	20,020
Special pay to medical officer for medical charge	180
Total .. Votable	20,200
D-3 (2) Pay of Establishment—	
Clerks (30—80)	1,030
Assistant lecturers (150—250)	3,130
Teachers under training	3,000
Servants (20)	240
Deduct—Probable savings	....
Total.. Votable ..	7,400
D-3 (3) Allowances, Honoraria, etc.—	
Travelling allowance .. .. (ordinary) .. Votable	200
House-rent and other allowances .. .. .. Votable	2,000
Cost of passages under the Superior Civil Services Rules, 1924	....
Total .. Votable	2,200
D-3 (4) Contingencies—	
Contract contingencies	2,000
Pay of menials	729
Non-contract contingencies	271
Other supplies and services	....
Stipends to teachers from non-Government schools under training	1,500
Reserve at the disposal of the Director of Public Instruction	....
Total .. Votable ..	4,500
TOTAL .. Votable ..	34,300

DETAILED ACCOUNT No. 37A.
EDUCATION.
University—contd.

		Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.		
D-4 Sydenham College of Commerce and Economics, Bombay.		
D-4 (1) Pay of Officers—		
Principal and professors (400—1,500)	*Chargeable*	*24,600*
Professors, etc. (230—600)	Votable	13,500
Total ..	*Chargeable*	*24,600*
	Votable	13,500
D-4 (2) Pay of Establishment—		
Clerks (30—225)		3,116
Short-hand and physical instructors		1,060
Servants (20—21)		624
Total ..	Votable ..	4,800
D-4 (3) Allowances, Honoraria, etc.—		
Travelling allowance .. .. (ordinary) ..	*Chargeable*	*100*
	Votable	....
House-rent and other allowances	*Chargeable*	*1,600*
	Votable	1,200
Total ..	*Chargeable*	*1,700*
	Votable	1,200
D-4 (4) Contingencies—		
Contract contingencies		1,100
Pay of menials		1,110
Non-contract contingencies		4,990
Total ..	Votable ..	7,200
	TOTAL	53,000
	Chargeable	*26,300*
	Votable	26,700

DETAILED ACCOUNT No. 37A.
EDUCATION.
University—concld.

	Rs.
E-GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.	
E-1 Grants-in-aid, Contributions and Donations.	
Recurring grants	....
Non-recurring grants	....
TOTAL .. Votable ..	....

DETAILED ACCOUNT No. 31B.

EDUCATION.

Secondary.

	Rs.
F-GOVERNMENT SECONDARY SCHOOLS.	
SUMMARY.	
F-1 SECONDARY SCHOOLS FOR BOYS	4,18,500
F-2 SECONDARY SCHOOLS FOR GIRLS	26,100
TOTAL .. Votable ..	4,44,600
DETAILS.	
F-1 SECONDARY SCHOOLS FOR BOYS.	
F-1 (1) Pay of Officers—	
Principal and head masters (250—800)	40,462
Special pay to medical officer for medical charge	120
Leave salary	218
Total .. Votable	40,800
F-1 (2) Pay of Establishment—	
Head masters, assistant masters and superintendent (30—300)	2,88,000
Clerks (30—100)	9,500
Laboratory assistants (20—30)	2,700
Servants (12—21)	6,600
Temporary establishment	....
Special pay to medical officer for medical charge	900
Provision for readjustment of pay of certain assistant masters according to the Fundamental Rules	37,100
Deduct—Probable savings	—5,000
Total .. Votable ..	3,39,800
Carried over ..	3,80,600

DETAILED ACCOUNT No. 37B.
EDUCATION.
Secondary—contd.

	Rs.
Brought over ..	3,80,600
F-GOVERNMENT SECONDARY SCHOOLS—*contd.*	
F-1 SECONDARY SCHOOLS FOR BOYS—*contd.*	
F.-1 (3) Allowances, Honoraria, etc.—	
Travelling allowance { ordinary	2,385
Travelling allowance { fixed	15
House-rent and other allowances	5,800
Total .. Votable ..	8,200
F-1 (4) Contingencies—	
Contract contingencies	9,800
Pay of menials	11,900
Non-contract contingencies	8,000
Other supplies and services	....
Reserve at the disposal of the Director of Public Instruction	....
Total .. Votable ..	29,700
Total .. Votable ..	4,18,500
F-2 SECONDARY SCHOOLS FOR GIRLS.	
F-2 (1) Pay of Officers—	
Lady superintendent	....
Leave salary	....
Special pay to medical officer for medical charge	....
Total .. Votable ..	....
F-2 (2) Pay of Establishment—	
Head mistresses, assistant masters, etc., (30—300)	22,062
Clerks (35)	330
Servants (16—18)	708
Deduct—Probable savings	−500
Total .. Votable ..	22,600
F-2 (3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	100
House-rent and other allowances	400
Total .. Votable ..	500
F-2 (4) Contingencies—	
Contract contingencies	426
Pay of menials	474
Non-contract contingencies	2,100
Reserve at the disposal of the Director of Public Instruction	....
Total .. Votable ..	3,000
TOTAL .. Votable ..	26,100

DETAILED ACCOUNT No. 37B.
EDUCATION.
Secondary—*concld.*

	Rs.
G-DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.	
(1) Anglo-Indian and European Communities.	
(i) Recurring.	
(a) *Ordinary Grants-in-aid*—	
To Secondary schools	2,70,000
(b) *Special Grants-in-aid*—	
For Anglo-Indian and European Education	50,000
Grants to soldiers' children	1,100
(ii) Non-recurring.	
Building grants	....
Miscellaneous	....
Total .. Votable ..	3,21,100
(2) Other Communities.	
G-(2) Grants-in-aid, Contributions and Donations.	
(i) Recurring.	
G-(2) (a) Ordinary grants-in-aid etc.—	
English teaching schools	98,000
Anglo-Vernacular schools	2,06,000
G-(2) (b) Special grants-in-aid etc.—	
War and fee grants	7,000
(ii) Non-Recurring.	
Building grants	....
Grants for apparatus, books and furniture	....
Total .. Votable ..	3,11,000
H-GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.	
H-1 Grants-in-aid, Contributions and Donations.	
(i) Recurring.	
H-1 (a) Ordinary grants-in-aid, etc.—	
Anglo-Vernacular schools	5,600
H-1 (b) Special grants-in-aid, etc.—	
War and fee grants	100
(ii) Non-Recurring.	
Grants for apparatus, books, etc.	....
TOTAL .. Votable ..	5,700

DETAILED ACCOUNT No. 37C.
EDUCATION.
Primary.

	Rs.
I-GOVERNMENT PRIMARY SCHOOLS.	
DETAILS.	
I-PRIMARY SCHOOLS FOR BOYS.	
I-(1) Pay of Establishment—	
Head masters, assistant masters, etc. (30—60)	2,620
Servants	90
Provident fund contribution	....
Deduct—Probable savings	—210
Total .. Votable ..	2,500
I-(2) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	50
Total .. Votable ..	50
I-(3) Contingencies—	
Contract contingencies	90
Pay of menials	808
Non-contract contingencies	552
Total .. Votable ..	1,450
TOTAL .. Votable ..	4,000

DETAILED ACCOUNT No. 37C.
EDUCATION.
Primary—*concld.*

		Rs.
J-DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.		
J-1. Grants-in-aid, Contributions and Donations—		
(i) Recurring.		
1. Ordinary grants		....
2. Special grants to Mulla schools for taluka work		....
3. War and fee grants		400
(ii) Non-Recurring.		
1. Building grants		....
2. Grants for apparatus, books and furniture		....
TOTAL .. Votable ..		400
K-GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.		
(i) Recurring.		
Grants to the Bombay Municipality		....
Grants to local bodies other than the Bombay Municipality ..	*Chargeable* ..	*1,00,000*
	Votable ..	47,34,500
(ii) Non-recurring.		
Building and equipment grants		....
TOTAL ..		48,34,500
	Chargeable ..	*1,00,000*
	Votable ..	47,34,500

DETAILED ACCOUNT No. 37D.
EDUCATION.
Special.

	Rs.
L-GOVERNMENT SPECIAL SCHOOLS.	
SUMMARY.	
L-1 Training Schools for Boys	1,33,800
L-2 Training Schools for Girls	95,800
L-3 Commercial Class in Bombay	2,500
L-4 Jehangir Dinshaw Vakil Commercial School, Broach	1,500
L-5 School of Art	55,000
TOTAL .. Votable ..	2,88,600
DETAILS.	
L-GOVERNMENT SPECIAL SCHOOLS.	
L-1 TRAINING SCHOOLS FOR BOYS.	
L-1 (1) Pay of Officers—	
Principals (250—800)	6,570
Special pay to medical officer for medical charge	330
Total .. Votable ..	6,900
L-1 (2) Pay of Establishment—	
Head masters, assistant masters in Training schools (30—300)	54,500
Head masters, assistant masters in Practising schools (35—75)	19,200
Clerks (30—100)	4,730
Servants (15—21)	2,690
Leave salary	....
Special pay to medical officer for medical charge	180
Provision for readjustment of pay of certain assistant masters according to the Fundamental Rules	3,400
Provident fund contribution	....
Deduct—Probable savings	−500
Total .. Votable ..	84,200
L-1 (3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	60
Travelling allowance (ordinary)	430
House-rent and other allowances	1,650
Stipends to students	22,800
Allowance for medical charge	60
Total .. Votable ..	25,000
Carried over ..	1,16,100

DETAILED ACCOUNT No. 37-D.
EDUCATION
Special—*contd.*

	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*	
L-1 TRAINING SCHOOLS FOR BOYS—*contd.*	
Brought forward ..	1,16,100
L-1 (4) Contingencies—	
Contract contingencies ..	3,000
Pay of menials ..	9,800
Non-contract contingencies ..	4,900
Other supplies and services ..	....
Reserve at the disposal of the Director of Public Instruction ..	....
Allowance for medical charge ..	....
Total .. Votable ..	17,700
TOTAL .. Votable ..	1,33,800
L-2 TRAINING SCHOOLS FOR GIRLS.	
L-2 (1) Pay of Officers—	
Lady superintendent .. Votable ..	....
Lady superintendent and assistant lady superintendents (200—770) ..	9,300
Special pay to medical officer for medical charge ..	300
Total .. Votable ..	9,600
L-2 (2) Pay of Establishment—	
Head masters, assistant masters and mistresses, in Training schools (30—200) ..	43,500
Head mistresses, assistant mistresses in Practising schools (30—60) ..	11,768
Clerks (30—80) ..	1,920
Servants (15—29) ..	2,712
Provident fund contribution ..	....
Provision for readjustment of pay of certain assistant masters according to the Fundamental Rules ..	1,600
Deduct—Probable savings ..	....
Total..Votable ..	61,500
L-2 (3) Allowances, Honoraria, etc.—	
Travelling allowance { fixed } Votable ..	120
Travelling allowance { ordinary } Votable ..	150
House-rent and other allowances .. Votable ..	1,150
Stipends to students ..	10,800
Allowance for medical charge ..	180
Total .. Votable ..	12,400
Carried over ..	83,500

DETAILED ACCOUNT No. 37D.
EDUCATION.
Special—contd.

	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—*continued.*	
L-2 TRAINING SCHOOLS FOR GIRLS—*continued.*	
Brought forward ..	83,500
L-2 (4) Contingencies—	
Contract contingencies	3,100
Pay of menials	3,800
Non-contract contingencies	5,400
Allowance for medical charge	....
Reserve at the disposal of the Director of Public Instruction	....
Total .. Votable ..	12,300
TOTAL .. Votable ..	95,800

DETAILED ACCOUNT No. 37D.
EDUCATION.
Special—contd.

L-GOVERNMENT SPECIAL SCHOOLS—*contd.*	Rs.
L-3 COMMERCIAL CLASS IN BOMBAY.	
L-3 (1) Pay of Establishment—	
Masters (150—175) ..	1,980
Servants (20) ..	120
Total .. Votable ..	2,100
L-3 (2) Allowances, Honoraria, etc.—	
House-rent and other allowances ..	200
Total .. Votable ..	200
L-3 (3) Contingencies	
Contract contingencies ..	50
Non-contract contingencies ..	150
Total .. Votable ..	200
Total .. Votable ..	2,500
L-4 JEHANGIR DINSHAH VAKIL COMMERCIAL SCHOOL, BROACH.	
L-4 (i) Pay of Establishment—	
Instructors and allowance to a clerk (150—175) ..	1,304
Servants (16) ..	96
Leave salary ..	....
Total .. Votable ..	1,400
L-4 (2) Contingencies—	
Contract contingencies ..	40
Pay of menials ..	12
Non-contract contingencies ..	48
Total .. Votable ..	100
Total .. Votable ..	1,500
L-5 SCHOOL OF ARTS.	
L-5 (1) Pay of Officers—	
Director ..	....
Deputy Director, superintendent, teachers, professor and assistant professor (250—1,000) .. .. Votable ..	19,200
Total .. Votable ..	19,200
L-5 (2) Pay of Establishment—	
Teachers and instructors (70—250) ..	8,222
Clerks (40—200) ..	2,111
Studio assistant (150—200) ..	900
Servants (20—24) ..	1,722
Temporary establishment ..	1,810
Work-shop establishment ..	5,835
Total .. Votable ..	20,600
Carried over ..	39,800

DETAILED ACCOUNT No. 37D.
EDUCATION.
Special—concld.

		Rs.
I-GOVERNMENT SPECIAL SCHOOLS—contd.		
L-5 SCHOOL OF ART—contd.		
	Brought forward ..	39,800
L-5 (3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	.. Votable ..	100
House-rent and other allowances	.. Votable ..	1,900
Fees to lecturers in the architectural classes	.. Votable ..	3,700
Cost of passages under the Superior Civil Services Rules, 1924	.. *Chargeable* ..	....
	Total .. Votable ..	5,700
L-5 (4) Contingencies—		
Contract contingencies		7,050
Pay of menials		1,269
Non-contract contingencies		754
Other supplies and services		427
	Total .. Votable ..	9,500
	TOTAL .. Votable ..	55,000
M-DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.		
(1) Anglo-Indian and European Communities.		
(i) Recurring.		
(a) Ordinary Grants-in-aid—		
(1) Special schools		2,200
(2) Training institutions		10,200
(b) Special Grants-in-aid—		
Grants to apprentices' homes		3,100
Reformatories—		
(1) Grants to industrial and reformatory institutions		....
(2) Maintenance of juvenile female convicts		....
	TOTAL .. Votable ..	15,500
(2) Other Communities.		
M-1 Grants-in-aid, Contributions and Donations.		
(i) Recurring.		
Recurring grants		7,000
(ii) Non-recurring.		
Buildings grants and grants for apparatus, books and furniture		....
	TOTAL .. Votable ..	7,000
N-1 GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.		
N-1 Grants-in-aid, Contributions and Donations.		
Recurring grants		....
	TOTAL .. Votable ..	....

DETAILED ACCOUNT No. 37E.
EDUCATION.
General.

DETAILS.		Rs.
O-DIRECTION.		
O-(1) Pay of Officers—		
Director and Deputy Director (1,550—3,000)	*Chargeable*	*24,600*
Assistant Director (320—1,200)	Votable	1,480
Superintendents (250—650)		10,420
Leave salary		....
Total	*Chargeable*	*24,600*
	Votable	11,900
O-(2) Pay of Establishment—		
Assistant superintendent and clerks (30—300)		35,000
Servants (16—29)		1,400
Temporary establishment		....
Total	Votable	36,400
O-(3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	*Chargeable*	*1,300*
	Votable	1,300
House-rent and other allowances	*Chargeable*	....
	Votable	....
Cost of Passages under the Superior Civil Services Rules, 1924.	*Chargeable*	....
Total	*Chargeable*	*1,300*
	Votable	1,300
O-(4) Contingencies—		
Contract contingenices		1,500
Pay of menials		100
Non-contract contingencies		1,600
Total	Votable	3,200
TOTAL		78,700
	Chargeable	*25,900*
	Votable	52,800

DETAILED ACCOUNT No. 37E.
EDUCATION.
General—contd.

DETAILS.		Rs.
P-INSPECTION.		
(1) Anglo-Indian and European Communities.		
P. (1) Pay of Officers—		
Inspector (1,000—50—1,200)	.. Votable ..	5,300
Total	.. Votable ..	5,300
P-(2) Pay of Establishment—		
Clerks at rates varying from Rs. 45 to Rs. 190	.. ..	2,078
Servants at rates varying from Rs. 16 to Rs. 19	.. ..	222
	Total—Votable ..	2,300
P-(3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	.. Votable ..	1,800
Total	.. Votable ..	1,800
P-(4) Contingencies—		
Contract contingencies	.. .. ..	185
Pay of menials	.. .. ..	90
Non-contract contingencies	.. .. ..	325
	Total .. Votable ..	600
	TOTAL .. Votable ..	10,000
(2) Other Communities.		
P-(1) Pay of Officers—		
Inspectors and inspectresses (400—1,500) ..	.. { *Chargeable* ..	*3,000*
	Votable ..	24,700
Deputy inspectors and inspectresses (200 —1,200)	.. Votable ..	17,000
Leave salary	.. Votable ..	1,900
Total ..	{ *Chargeable* ..	*3,000*
	Votable ..	43,600
	Carried over ..	46,600

DETAILED ACCOUNT No. 37E.
EDUCATION.
General—contd.

		Rs.
P-INSPECTION—contd.		
	Brought forward ..	46,600
P-(2) Pay of Establishment—		
Assistant deputy inspectors (50—250)		30,800
Clerks (30—200)		46,890
Servants (15—24)		6,000
Leave salary		2,000
Temporary establishment		310
Provision for adjustment of pay of certain Inspecting Officers according to the Fundamental Rules		1,800
Deduct—Probable savings		−1,000
	Total..Voted ..	86,800
P-(3) Allowances, Honoraria, etc.—		
Travelling allowance .. { fixed .. / ordinary .. }	*Chargeable* ..	*100*
		200
Travelling allowance .. { fixed .. / ordinary .. }	Votable ..	1,100
		16,000
House-rent and other allowances	*Chargeable* ..	....
	Votable	5,700
Cost of passages under the Superior Civil Services Rules, 1924	*Chargeable* ..	....
	Votable	....
TOTAL ..	*Chargeable* ..	*300*
	Votable	22,800
P-(4) Contingencies—		
Contract contingencies		3,000
Pay of menials		400
Non-contract contingencies		5,500
Other supplies and services		2,100
Reserve at the disposal of the Director of Public Instruction		....
	Total..Votable ..	11,000
	TOTAL ..	1,67,500
	Chargeable ..	*3,300*
	Votable ..	1,64,200
Q-SCHOLARSHIPS.		
(1) Anglo-Indian and European Communities—		
In colleges		2,300
In secondary schools		700
In special schools		5,000
	Total..Votable ..	8,000
(2) Other Communities—		
In arts colleges		28,300
In professional colleges		13,400
In secondary schools		74,400
In primary schools		8,100
In other special schools		....
In Indian Military college at Dehra Dun		1,000
In Sir J. J. School of Art		2,500
Loss of fees on account of free studentships and other remissions		24,000
Deduct—Probable savings		−6,000
	Total..Votable ..	1,45,700

DETAILED ACCOUNT No. 37E.
EDUCATION.
General—concld.

		Rs.
R-MISCELLANEOUS.		
(1) Anglo-Indian and European Communities—		
Examination charges—		
(*a*) Allowances, etc.,		....
(*b*) Contingencies		....
Kindergarten and Junior School Certificate Examination		....
Drawing and Arts Examinations	*Chargeable*	....
	Votable	....
Non-contract contingencies		....
Contribution towards the cost of the Inter-Provincial Board and Chief Inspectorate		....
TOTAL		....
TOTAL	*Chargeable*	....
	Votable	....
(2) Other Communities—		
Examination charges	*Chargeable*	*1,200*
	Votable	60,000
Grants for the encouragements of literature		8,200
Dakshina and other fellowships		6,120
Departmental publications		....
Grant to the Bombay Boy Scouts' Association		10,780
Grant to the Girl Guides' Association		....
Miscellaneous		200
Grant-in-aid to the Indian Institute of Science, Bangalore		5,000
Indian Students' union and Hostel—London		3,000
TOTAL		94,500
	Chargeable	*1,200*
	Votable	93,300

DETAILED ACCOUNT No. 31F.
EDUCATION.
Charges in England.

		Rs.
S-CHARGES IN ENGLAND.		
Secretary of State for India—		
Leave and deputation pay	*Chargeable*	....
	Votable	....
TOTAL	*Chargeable*	....
	Votable	....
High Commissioner for India—		
Leave and deputation pay	*Chargeable*	*30,400*
	Votable	8,000
Sterling overseas pay—		
(1) Anglo-Indian and European Communities	*Chargeable*	....
	Votable	2,400
(2) Other Communities	*Chargeable*	*12,600*
	Votable	8,800
Stores for India	Votable	....
TOTAL	*Chargeable*	*43,000*
	Votable	19,200
GRAND TOTAL	*Chargeable*	*2,43,000*
	Votable	73,51,000

38-MEDICAL.		Detailed Account No.	Rs.
A.—MEDICAL ESTABLISHMENT	*Chargeable*	38A	*89,200*
	Votable		1,35,700
B.—HOSPITALS AND DISPENSARIES	*Chargeable*	38B	*36,600*
	Votable		10,55,200
C.—GRANTS FOR MEDICAL PURPOSES	Votable	38C	1,46,200
D.—MEDICAL COLLEGES AND SCHOOLS	*Chargeable*	38D	*31,500*
	Votable		1,49,500
E.—MENTAL HOSPITALS	*Chargeable*	38E	*8,500*
	Votable		2,44,600
F.—CHEMICAL EXAMINERS	*Chargeable*	38F	....
	Votable		20,900
G.—CHARGES IN ENGLAND	*Chargeable*	38G	*83,100*
	Votable		10,300
H.—LOSS OR GAIN BY EXCHANGE	*Chargeable*		....
	Votable		....
For Rounding	*Chargeable*		*+100*
	Votable		−400
	TOTAL		20,11,000
TOTAL	*Chargeable*		*2,49,000*
	Votable		17,62,000

DETAILED ACCOUNT No. 38-A.
MEDICAL.
A-Medical Establishment.

SUMMARY.

A-1 SUPERINTENDENCE	*Chargeable*	*29,100*
	Votable	35,200
A-2 DISTRICT MEDICAL OFFICERS	*Chargeable*	*60,100*
	Votable	49,700
A-3 RESERVE MEDICAL SUBORDINATES	Votable	50,800
A-4 ALL INDIA MEDICAL COUNCIL	Votable	....
	TOTAL	2,24,900
	Chargeable	*89,200*
	Votable	1,35,700

DETAILED ACCOUNT No. 38A.
MEDICAL.
A–Medical Establishment—*contd.*

DETAILS.			Rs.
A-1 SUPERINTENDENCE.			
A-1 (1) Pay of Officers—			
Surgeon General (3,000)		*Chargeable*	*18,000*
Personal Assistant (750+100 S. P.)		*Chargeable*	*6,300*
Lay Secretary (1,250)		Votable	8,100
Office superintendent (500)		Votable	3,000
	Total	*Chargeable*	*24,300*
		Votable	11,100
A-1 (2) Pay of Establishment—			
Clerks (24—300)			15,074
Servants (15—23)			966
Temporary establishment			360
	Total	Votable	16,400
A-1 (3) Allowances, Honoraria, etc.—			
House-rent and other allowances		*Chargeable*	*3,130*
		Votable	3,920
Travelling allowance (ordinary)		*Chargeable*	*1,670*
		Votable	1,180
	Total	*Chargeable*	*4,800*
		Votable	5,100
A-1 (4) Contingencies—			
Contract contingencies			1,000
Non-contract contingencies			1,528
Pay of menials			72
	Total	Votable	2,600
A-1 (5) Grants-in-aid, Contributions, etc.—			
Contribution for passages of officers lent by other Governments—			
Passage contribution		*Chargeable*	....
		TOTAL	64,300
		Chargeable	*29,100*
		Votable	35,200

DETAILED ACCOUNT No. 38A.
MEDICAL.
A-Medical Establishment—*contd.*

		Rs.
A-2 DISTRICT MEDICAL OFFICERS.		
A-2 (1) Pay of Officers—		
Civil Surgeons and other officers { (500—1,850)+s. p. 1 (100) }	*Chargeable* ..	*54,300*
(350—1,000)	Votable ..	42,800
Total ..	*Chargeable* ..	*54,300*
	Votable ..	42,800
A-2—(2) Pay of Establishment—		
Subordinate Medical Service Officer (60—7—200+s. p. 5)	..	1,080
Servants (20—22)	..	220
Total .. Votable	..	1,300
A-2 (3) Allowances, Honoraria, etc.—		
House-rent and other allowances	*Chargeable* ..	*450*
	Votable ..	200
Travelling allowance { fixed	*Chargeable*	*2,040*
ordinary	*Chargeable*	*1,950*
Travelling allowance (ordinary)	Votable	4,000
Cost of passages granted under the S. C. S. Rules, 1924	*Chargeable* ..	*1,360*
Total ..	*Chargeable* ..	*5,800*
	Votable ..	4,200
A-2 (4) Contingencies—		
Contract contingencies	..	100
Non-contract contingencies	..	1,260
Other supplies and services	..	10
Pay of menials	..	30
Total .. Votable	..	1,400
A-2 (5) Grant-in-aid, Contribution, etc.—		
Contribution for passages of officers lent by other Governments—		
Passage contribution	*Chargeable* ..	....
TOTAL	..	1,09,800
	Chargeable ..	*60,100*
	Votable ..	49,700
A-3 RESERVE MEDICAL SUBORDINATES.		
A-3 (1) Pay of Officers—		
Bombay medical service officers (200—450)	..	11,000
A-3 (2) Pay of Establishment—		
Subordinate medical service officers (Rs. 60—7—200)	..	33,300
A-3 (3) Allowances, Honoraria, etc.—		
House-rent and other allowances	..	5,700
Travelling allowance (ordinary)	..	800
Total	..	6,500
TOTAL .. Votable	..	50,800
A-4 ALL-INDIA MEDICAL COUNCIL.		
Allowances, Honoraria, etc.—		
Travelling allowance to the representative of the registered medical graduates on the Indian Medical Council	.. Votable	....

DETAILED ACCOUNT No. 38B.
MEDICAL.
B-Hospitals and Dispensaries.

SUMMARY.

		Rs.
B-1 Presidency Hospitals and Dispensaries—		
B-1 (*a*) JAMSETJI JIJIBHAI HOSPITAL	*Chargeable* ..	*12,900*
	Votable ..	1,40,800
B-1 (*b*) BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS	Votable ..	23,600
B-1 (*c*) OPHTHALMIC HOSPITAL ..	Votable ..	23,800
B-1 (*d*) ST. GEORGE'S HOSPITAL ..	*Chargeable* ..	*23,700*
	Votable ..	96,500
B-1 (*e*) GOKULDAS TEJPAL HOSPITAL ..	Votable ..	54,800
B-1 (*f*) PESTONJI CAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY ..	Votable ..	67,600
B-1 (*g*) BYRAMJEE JIJIBHAI HOSPITAL FOR CHILDREN ..	Votable ..	11,900
Total, B-1 ..	*Chargeable* ..	*36,600*
	Votable ..	4,19,000
B-2 Mofussil Hospitals and Dispensaries	Votable ..	5,25,600
B-3 Leper Asylums	Votable ..	6,600
B-4 Grants to Hospitals and Dispensaries	Votable ..	1,04,000
TOTAL ..		10,91,800
	Chargeable	*36,600*
	Votable ..	10,55,200

DETAILED ACCOUNT No. 38B.
MEDICAL.
B-Hospitals and Dispensaries—*contd.*

DETAILS.		Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES.		
B-1 (*a*) JAMSETJI JIJIBHAI HOSPITAL.		
B-1 (a) (1) Pay of Officers—		
Venereologist (500—1,850)	*Chargeable*	*12,300*
Military assistant surgeons, Bombay medical service, and other officers (200—450)	Votable	10,100
Total	*Chargeable*	*12,300*
	Votable	10,100
B-1 (a) (2) Pay of Establishment—		
Resident anaesthetists		750
Superior establishment (23—350)		16,556
Inferior establishment (22—28)		18,924
Temporary establishment		270
Total	Votable	36,500
B-1 (a) (3) Allowances, Honoraria, etc.—		
House-rent and other allowances	*Chargeable*	*500*
	Votable	2,600
Travelling allowance (Ordinary)	*Chargeable*	*100*
	Votable	300
Total	*Chargeable*	*600*
	Votable	2,900
B-1 (a) (4) Contingencies—		
Contract contingencies and cost of electric energy		18,000
Non-contract contingencies		12,000
Other supplies and services		57,978
Customs duty on imported stores		100
Pay of menials		3,222
Total	Votable	91,300
TOTAL		1,53,700
	Chargeable	*12,900*
	Votable	1,40,800

DETAILED ACCOUNT No. 38-B
MEDICAL.
B-Hospitals and Dispensaries—contd.

	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.	
B-1 (*b*) BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS.	
B-1 (b) (1) Pay of Officers—	
Resident medical officer (200—400) .. .. Votable ..	1,800
Total .. Votable ..	1,800
B-1 (b) (2) Pay of Establishment—	
Subordinate medical service officer (60—7—200 + S.P. 30)	1,004
Superior establishment (31—160)	2,136
Inferior establishment (20—28)	3,960
Total .. Votable ..	7,100
B-1 (b) (3) Allowances, Honoraria, etc.—	
House-rent and other allowances	400
Total .. Votable ..	400
B-1 (b) (4) Contingencies—	
Contract contingencies	3,400
Non-contract contingencies	2,100
Other supplies and services	8,152
Pay of menials	648
Total .. Votable ..	14,300
TOTAL .. Votable ..	23,600

DETAILED ACCOUNT No. 38-B.
MEDICAL.
B-Hospitals and Dispensaries—contd.

	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.	
B-1 (c) OPHTHALMIC HOSPITAL.	
B-1 (c) (1) Pay of Officers—	
Superintendent (1,000)	3,900
Total ..	3,900
B-1 (c) (2) Pay of Establishment—	
Subordinate medical service officers (60—7—200 + s. p. 30)	3,594
Superior establishment (30—160)	2,519
Inferior establishment (20—28)	3,552
Temporary establishment	135
Total ..	9,800
B-1 (c) (3) Allowances, Honoraria, etc.—	
House-rent and other allowances	375
Travelling allowances (ordinary)	125
Total ..	500
B-1 (c) (4)—Contingencies—	
Contract contingencies	2,400
Non-contract contingencies	800
Other supplies and services	6,000
Pay of menials	400
Total ..	9,600
TOTAL .. Votable ..	23,800

DETAILED ACCOUNT No. 38-B.
MEDICAL.
B-Hospitals and Dispensaries—contd.

			Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.			
B-1 (*d*) St. GEORGE'S HOSPITAL.			
B-1 (d) (1) Pay of Officers—			
Superintendent and Resident Surgeon (500—1,850)	..	*Chargeable* ..	*22,800*
Military assistant surgeons (200—700)	..	Votable ..	9,800
	Total ..	*Chargeable* ..	*22,800*
		Votable ..	9,800
B-1 (d) (2) Pay of Establishments—			
Superior establishment (30—350)	..	..	11,275
Inferior establishment (22—75)	..	..	11,661
Temporary establishment	..	..	240
Provision for nursing home and association	..	..	300
Probable saving and rounding	..	..	—576
	Total	.. Votable ..	22,900
B-1 (d) (3) Allowances, Honoraria, etc.—			
House-rent and other allowances	..	*Chargeable* ..	*900*
		Votable ..	4,856
Travelling allowance	..	Votable ..	544
	Total ..	*Chargeable* ..	*900*
		Votable ..	5,400
B-1 (d) (4) Contingencies—			
Contract contingencies	..	..	11,000
Non-contract contingencies	..	..	6,000
Other supplies and services	..	..	40,049
Pay of menials	..	..	1,351
	Total	.. Votable ..	58,400
		TOTAL ..	1,20,200
		Chargeable ..	*23,700*
		Votable ..	96,500

DETAILED ACCOUNT No. 38-B.
MEDICAL.
B-Hospitals and Dispensaries—contd.

	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.	
B-1 (e) GOKULDAS TEJPAL HOSPITAL.	
B-1 (e) (1) Pay of Officers—	
Superintendent and Resident Medical Officer (200—1,000)	9,000
Total ..	9,000
B-1 (e) (2) Pay of Establishment—	
Subordinate medical service officers (60—7—200+45 S.P.)	2,769
Superior establishment (30—300)	8,950
Inferior establishment (22—28)	6,631
Temporary establishment	150
Total ..	18,500
B-1 (e) (3) Allowances, Honoraria, etc.—	
House-rent and other allowances	1,023
Travelling allowance (ordinary)	50
Honoraria	1,227
Total ..	2,300
B-1 (e) (4) Contingencies—	
Contract contingencies	5,100
Non-contract contingencies	4,400
Other supplies and services	13,955
Customs duty on imported stores	50
Pay of menials	1,495
Total ..	25,000
TOTAL .. Votable ..	54,800

DETAILED ACCOUNT No. 38B.
MEDICAL.
B-Hospitals and Dispensaries—*contd.*

	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*	
B-1 (f) PESTONJI CAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY.	
B-1 (f) (1) Pay of Officers—	
Physicians and other officers (200—1,000)	8,900
Total ..	8,900
B-1 (f) (2) Pay of Establishment—	
Subordinate medical service officers (60—7—200) + P. A. 25	300
Superior establishment (30—250)	5,441
Inferior establishment (26—28)	5,732
Nursing establishment	14,772
Temporary establishment	155
Total ..	26,400
B-1 (f) (3) Allowances, Honoraria, etc.—	
House-rent and other allowances	3,400
Total ..	3,400
B-1 (f) (4) Contingencies—	
Contract contingencies	7,000
Non-contract contingencies	2,038
Other supplies and services	16,000
Pay of menials	3,862
Total ..	28,900
TOTAL .. Votable ..	67,600
B-1 (g) BYRAMJI JIJIBHAI HOSPITAL FOR CHILDREN.	
B-1 (g) (1) Pay of Establishment—	
Superior establishment (26—100)	1,619
Inferior establishment (22—25)	1,981
Total ..	3,600
B-1 (g) (2) Allowances, Honoraria, etc .—	
House-rent and other allowances	100
B-1 (g) (3) Contingencies—	
Contract contingencies	1,400
Non-contract contingencies	766
Other supplies and services	5,500
Pay of menials	534
Total ..	8,200
TOTAL .. Votable ..	11,900

DETAILED ACCOUNT No. 38B.
MEDICAL.
B-Hospitals and Dispensaries—*contd.*

	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES.	
B-2 (1) Pay of Officers—	
Women assistant surgeons (250—450)	5,160
Bombay medical service officers (including those attached to grant-in-aid dispensaries) (200—450)	44,455
Military assistant surgeons (200—700)	3,385
Total ..	53,000
B-2 (2) Pay of Establishment—	
Subordinate medical service officers (including those attached to grant-in-aid dispensaries) (60—7—200)	2,33,847
Superior establishment (17—200)	31,385
Inferior establishment (12—36)	37,936
Temporary establishment	100
Nursing establishment (Poona)	20,632
Total ..	3,23,900
B-2 (3) Allowances, Honoraria, etc.—	
House-rent and other allowances	8,393
Travelling allowance (fixed)	150
Travelling allowance (ordinary)	9,117
Allowances to nursing establishment (Poona)	14,640
Total ..	32,300
Carried over ..	4,09,200

DETAILED ACCOUNT No. 38B.
MEDICAL.
B-Hospitals and Dispensaries—*contd.*

	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES—contd.	
Brought forward ..	4,09,200
B-2 (4) Contingencies—	
Contract contingencies (including cost of electrical energy consumed at the civil hospitals, Thana and Jalgaon)	24,000
Non-contract contingencies	16,000
Other supplies and services	69,950
Nursing establishment contingencies (Poona)	2,500
Pay of menials	7,550
Probable savings	—2,500
Total ..	1,17,500
B-2 (5) Scholarships	1,000
Total ..	1,000
B-2 (6) Establishment charges payable to or recoverable from other Governments, Departments, etc.—	
Deduct—Charges recoverable from the Red Cross Society	—2,100
TOTAL—Mofussil Hospitals and Dispensaries .. Votable..	5,25,600

DETAILED ACCOUNT No. 38B.
MEDICAL.
B-Hospitals and Dispensaries—*contd.*

	Rs.
B-3 LEPER ASYLUMS.	
B-3 (1) Pay of Establishment—	
Subordinate medical service officers (60—7—200)	1,974
Superior establishment 1 (19)	110
Inferior establishment (15—21)	216
Total ..	2,300
B-3 (2) Allowances, Honoraria, etc.—	
House-rent and other allowances	100
Total ..	100
B-3 (3) Contingencies—	
Contract Contingencies	250
Non-contract contingencies	150
Other supplies and services	3,340
Pay of menials	460
Total ..	4,200
TOTAL .. Votable..	6,600

DETAILED ACCOUNT No. 38B.

MEDICAL.

B-Hospitals and Dispensaries—*contd.*

	Rs.
B-4 GRANTS TO HOSPITALS AND DISPENSARIES.	
Grants-in-aid, Contributions and Donations.	
Grants to local and municipal hospitals and dispensaries	....
Grants-in-aid to other hospitals and dispensaries	....
Expenditure in connection with the application of the Lepers Act III of 1898 to certain parts of the Presidency	42,000
Recurring grant to meet Government contribution to the New Wadia Maternity Hospital at Parel	35,000
Grant-in-aid to the municipal hospitals, Bombay city, from the taxes collected on the Hospital Race Day	27,000
TOTAL .. Votable ..	1,04,000

DETAILED ACCOUNT No. 38C.

MEDICAL.

C-Grants for Medical purposes.

Grants-in-aid, Contributions, Donations, etc.—	
Grants to nursing associations in the Presidency and mofussil hospitals	1,23,439
Grants to charitable institutions, schemes, etc.	18,361
Grant to the Bombay Medical Council	4,400
TOTAL .. Votable ..	1,46,200

DETAILED ACCOUNT No. 38D.

MEDICAL.

Medical Colleges and Schools.

SUMMARY.

D-1 MEDICAL COLLEGE	*Chargeable* ..	*29,700*
	Votable ..	91,600
D-2 MEDICAL SCHOOLS	*Chargeable* ..	*1,800*
	Votable ..	57,900
	TOTAL ..	1,81,000
	Chargeable ..	*31,500*
	Voted ..	1,49,500

DETAILED ACCOUNT No. 38D.
MEDICAL.
D-Medical Colleges and Schools—*contd.*

DETAILS.		Rs.
D-1 MEDICAL COLLEGES.		
Grant Medical College.		
D-1 (1) Pay of Officers—		
Dean, professors and other officers (*500—1,850*) (100—1,000) ..	*Chargeable* ..	*26,400*
	Votable ..	25,800
Total ..	*Chargeable* ..	*26,400*
	Votable ..	25,800
D-1 (2) Pay of Establishment—		
Tutors (75—100)	..	10,357
Superior establishment (30—350)	..	19,672
Inferior establishment (22—25)	..	5,371
Total .. Votable	..	35,400
D-1 (3) Allowances, Honoraria, etc.—		
Travelling allowance	*Chargeable* ..	*450*
	Votable ..	194
House-rent and other allowances	*Chargeable* ..	*2,850*
	Votable ..	2,381
Honoraria	Votable ..	8,425
Total ..	*Chargeable* ..	*3,300*
	Votable ..	11,000
D-1 (4) Contingencies—		
Contract contingencies	..	10,500
Non-contract contingencies	..	3,984
Other supplies and services	..	50
Customs duty on imported stores	..	100
Value of and freight on Europe stores	..	1,000
Pay of menials	..	1,966
Total .. Votable	..	17,600
D-1 (6) Scholarships .. .. .. Votable	..	1,800
TOTAL	..	1,21,300
Chargeable	..	*29,700*
Votable	..	91,600

DETAILED ACCOUNT No. 38D.
MEDICAL.
D-Medical Colleges and Schools—*contd.*

		Rs.
D-2 MEDICAL SCHOOLS.		
D-2 (1) Pay of Officers—		
Superintendent's allowances (150)	*Chargeable*	*1,800*
Teachers (200—450), S. P. 50	Votable	14,760
Lecturers (125—700)	Votable	9,444
Registrars and house surgeons (200—450)	Votable	4,696
Total	*Chargeable*	*1,800*
	Votable	28,900
D-2 (2) Pay of Establishment—		
Subordinate medical service officers (60—7—200+ s. p. 25)		6,908
Superior establishment (40—200)		2,293
Inferior establishment (14—26)		3,199
Total	Votable	12,400
D-2 (3) Allowances, Honoraria, etc.—		
House-rent and other allowances		1,746
Travelling allowance (ordinary)		330
Honoraria and allowance to honorary lecturers		7,724
	Votable	9,800
D-2 (4) Contingencies—		
Contract contingencies		1,350
Non-contract contingencies		2,188
Other supplies and services		1,850
Customs duty on imported stores		185
Value of and freight on Europe stores		275
Pay of menials		252
Total	Votable	6,100
D-2 (5) Scholarships	Votable	700
	TOTAL	59,700
	Chargeable	*1,800*
	Votable	57,900

DETAILED ACCOUNT No. 38E.
MEDICAL.
E-Mental Hospitals.

		Rs.
E-MENTAL HOSPITALS.		
E-(1) Pay of Officers—		
Superintendents and deputy superintendents (*500—1,850+ s. p. 150, 250*), (300—850)	*Chargeable*	*8,500*
	Votable	8,500
Total	*Chargeable*	*8,500*
	Votable	8,500
E-(2) Pay of Establishment—		
Subordinate medical service officers (60—7—200 + s. p. 25)		10,420
Superior establishment (18—350)		66,108
Inferior establishment (14—21)		11,722
Temporary establishment		50
Total	Votable	88,300
E-(3) Allowances, Honoraria, etc.—		
House-rent and other allowances	Votable	2,267
Travelling allowance (ordinary)	Votable	833
Total	Votable	3,100
E-(4) Contingencies—		
Contract contingencies (including cost of electrical energy at the Central Mental Hospital, Yeravda)		16,500
Non-contract contingencies		10,000
Other supplies and services		1,10,725
Railway fare and subsistance allowance to cured lunatics		460
Discretionary allowance to superintendents for amusement of lunatics		1,125
Pay of menials		5,890
Total	Votable	1,44,700
	TOTAL	2,53,100
	Chargeable	*8,500*
	Votable	2,44,600

DETAILED ACCOUNT No. 38F
MEDICAL.
F.-Chemical Examiners.

	Rs.
F.-CHEMICAL ANALYSER, BOMBAY.	
F.-(1) Pay of Officers—	
Chemical Examiner (600—1,200+s.p. 100)	4,150
Assistant chemical examiners (300—600+s.p. 100)	4,450
Total ..	8,600
F.-(2) Pay of Establishment—	
Superior establishment (40—250)	6,310
Servants (15—35)	690
Probable saving	—800
Total ..	6,200
F.-(3) Allowances, Honoraria, etc.—	
House-rent and other allowances	800
Total ..	800
F.-(4) Contingencies—	
Contract contingencies	1,300
Non-contract contingencies	125
Customs duty on imported stores	425
Value of and freight on Europe stores	3,450
Total ..	5,300
TOTAL—Votable ..	20,900

DETAILED ACCOUNT No. 38G.

MEDICAL.

G-Charges in England.

			Rs.
G-1 Leave salaries and deputation pay ..	.. Votable	..	4,500
Secretary of State for India—			
High Commissioner for India	*Chargeable*	..	*62,200*
	Votable	..	5,800
G-2 Sterling overseas pay—High Commissioner for India	.. *Chargeable*		*20,900*
TOTAL ..	*Chargeable*	..	*83,100*
	Votable	..	10,300

39.—PUBLIC HEALTH.		Detailed Account No.	
			Rs.
A. Public health establishment	*Chargeable*	39-A	*57,900*
	Votable		2,58,900
B. Grants for public health purposes	Votable	39-B	1,00,300
C. Expenses in connection with epidemic diseases	Votable	39-C	78,800
D. Bacteriological laboratories	*Chargeable*	39-D	*26,800*
	Votable		1,18,500
E. Pasteur institutes	Votable	39-E	7,200
F. Works	Votable	39-F	3,67,000
G. Charges in England	*Chargeable*	39-G	*31,600*
H. Loss or gain by exchange	*Chargeable*		....
For rounding	*Chargeable*	..	*—300*
	Votable	..	+300
		TOTAL ..	10,47,000
	Chargeable ..	..	*1,16,000*
	Votable ..	..	9,31,000

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A.—Public Health Establishment.

SUMMARY

A-1. Director and assistant directors	*Chargeable* ..	..	*27,000*
	Votable ..	..	71,000
A-2. Public health laboratory, Poona	Votable ..	..	15,900
A-3. Belgaum vaccine institute	Votable ..	..	29,800
A-4. Local vaccination establishment	Votable ..	..	76,800
A-5. Public health engineering establishments	*Chargeable* ..	..	*18,400*
	Votable ..	..	23,500
A-6. Consulting surveyor to government	*Chargeable* ..	..	*12,500*
	Votable ..	..	41,900
		TOTAL ..	3,16,800
	Chargeable ..	..	*57,900*
	Votable ..	..	2,58,900

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A-Public Health Establishment.

			Rs.
A-1 DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH.			
A-1 (1) Pay of Officers—			
Director of Public Health (2,100—60—2,400)		*Chargeable*	*13,700*
Assistant Directors of Public Health 1 (1,250) + 250 *Additional pay* + 300 *O. S. P.*, 1 (500—100/5—1,000 + 33⅓ per cent.), and 1 (400—30—700—35—1,050)		*Chargeable*	*10,800*
		Votable	10,300
	Total ..	*Chargeable*	*24,500*
		Votable	10,300
A-1 (2) Pay of Establishment—			
Inspectors, vaccinators and clerks (35-300)			40,948
Servants (11-22)			4,452
	Total ..	Votable	45,400
A-1 (3) Allowances, Honoraria, etc.—			
House-rent and other allowances		Votable	205
Travelling allowance	ordinary ..	*Chargeable*	*2,000*
	fixed ..	Votable	5,520
	ordinary ..	Votable	4,000
Honoraria		*Chargeable*	*500*
		Votable	250
Grant of studentship		Votable	125
	Total ..	*Chargeable*	*2,500*
		Votable	10,100
A-1 (4) Contingencies—			
Contract contingencies			1,500
Non-contract contingencies			3,540
Other supplies and services			160
	Total ..	Votable	5,200
	TOTAL ..	*Chargeable*	*27,000*
		Votable	71,000

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A-Public Health Establishment.

	Rs.
A-2 PUBLIC HEALTH LABORATORY, POONA.	
A-2 (1) Pay of Officers—Officer in charge 1 (500—1,000 + 33⅓ p.c.)	6,400
A-2 (2) Pay of Establishment—	
Clerks, etc. (60-350)	7,001
Servants (14-30)	299
Total ..	7,300
A-2 (3) Allowances, Honoraria, etc.—Travelling allowance (ordinary)	300
A-2 (4) Contingencies—	
Pay of menials	100
Non-contract contingencies	1,700
Customs duty on imported stores	100
Total ..	1,900
TOTAL .. Votable ..	15,900
A-3 BELGAUM VACCINE INSTITUTE.	
A-3 (1) Pay of Officers—Director (450—40—850—70—1,200)	7,000
A-3 (2) Pay of Establishment—	
Superintendents, assistant superintendents, clerks and laboratory assistants (25—225) ..	8,495
Servants (14—21)	2 105
Total ..	10,600
A-3 (3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	700
Travelling allowance (ordinary)	800
Total ..	1,500
A-3 (4) Contingencies—	
Contract contingencies	3,000
Pay of menials	400
Non-contract contingencies	5,700
Other supplies and services	1,500
Customs duty on imported stores	100
Total ..	10,700
TOTAL .. Votable ..	29,800
A-4 LOCAL VACCINATION ESTABLISHMENT.	
A-4 (1) Pay of Establishment—	
Vaccinators and special pay (18—50)	57,630
Servants (10—20)	27(
Total ..	57,900
A-4 (2) Allowances, Honoraria, etc.—	
House-rent and other allowances	198
Travelling and pony allowances (fixed)	18,102
Travelling allowance (ordinary)	500
Total ..	18,800
A-4 (3) Contingencies—Non-contract contingencies	100
TOTAL .. Votable ..	76,800

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A-Public Health Establishment.

		Rs.
A-5 Public Health Engineering Establishments.		
(a) Consulting Public Health Engineer.		
A-5 (a) (1) Pay of Officers—		
Consulting Public Health Engineer (375—50—1,375) ..	*Chargeable*	*8,200*
Assistant engineers (250—20—750)	Votable	7,000
Total ..	*Chargeable*	*8,200*
	Votable	7,000
A-5 (a) (2) Pay of Establishment—		
Clerks and draftsman (50—180)	..	3,760
Servants (18—22)	..	576
Temporary establishment	..	1,764
Total ..	Votable	6,100
A-5 (a) (3) Allowances, Honoraria, etc.—		
Travelling allowance (ordinary)	*Chargeable*	*1,000*
	Votable	700
A-5 (a) (4) Contingencies—Non-contract contingencies	Votable	800
A-5 (a) (5) Establishment charges recoverable from other Governments, Departments, etc.—		
Deduct—Recoveries from local bodies in respect of fees for preparation and scrutiny of plans and estimates, inspection, etc., of public health works by the C. P. H. Engineer	Votable ..	—20,000
Total—(a) Carried over ..	*Chargeable*	*9,200*
	Votable	—5,400

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A-Public Health Establishment.

		Rs.
A-5 Public Health Engineering Establishments—contd.		
Total—(a) Brought forward	*Chargeable*	*9,200*
	Votable	—5,400
(b) Poona Water Works Division.		
A-5 (b) (1) Pay of Officers—*Executive Engineer (375—50—1,375)*	*Chargeable*	*8,300*
A-5 (b) (2) Pay of Establishment—		
Overseers, clerks, draftsman, store-keeper and accountant (30—220)		9,191
Servants (18—20)		342
Temporary establishment		15,759
Probable savings		—292
Total	Votable	25,000
A-5 (b) (3) Allowances, Honoraria, etc.		
Travelling allowance — fixed	*Chargeable*	*840*
Travelling allowance — ordinary	*Chargeable*	*60*
Travelling allowance — fixed	Votable	228
Travelling allowance — ordinary	Votable	972
Total	*Chargeable*	*900*
	Votable	1,200
A-5 (b) (4) Contingencies—Non-contract contingencies	Votable	2,700
TOTAL—(b)	*Chargeable*	*9,200*
	Votable	28,900
GRAND TOTAL	*Chargeable*	*18,400*
	Votable	23,500

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A-Public Health Establishment.

		Rs.
A-6 CONSULTING SURVEYOR TO GOVERNMENT.		
A-6 (1) Pay of Officers—		
Consulting Surveyor, and Assistant Consulting Surveyors 1 (1,500—50—2,250), 1 (300—20—600), 1 (440—20—600) and 1 (750—50—1,250).	*Chargeable*	*12,000*
	Votable	13,800
A-6 (2) Pay of Establishment—		
Surveyors, draftsmen, clerks, etc. (30—400)	..	18,916
Servants (11—20)	..	1,284
Temporary establishment	..	2,100
Total ..	Votable	22,300
A-6 (3) Allowances, Honoraria, etc.—		
House-rent and other allowances	Votable	810
Travelling allowance .. .. ordinary ..	*Chargeable*	*500*
Travelling allowance .. .. fixed ..	Votable	1,190
Travelling allowance .. .. ordinary ..	Votable	1,400
Total ..	*Chargeable*	*500*
	Votable	3,400
A-6 (4) Contingencies—		
Contract contingencies	..	2,000
Non-contract contingencies	..	200
Supplies and services	..	200
Total ..	Votable	2,400
A-6 (5) Establishment charges recoverable from other Governments, Departments, etc.—		
Deduct—Amount transferred to "7 Land Revenue" on account of revision of non-agricultural assessment etc. (page 5)	..Votable	....
TOTAL ..	*Chargeable*	*12,500*
	Votable	41,900

DETAILED ACCOUNT No. 39-B.
PUBLIC HEALTH.
B-Grants for Public Health purposes.

		Rs.
Grants-in-aid, Contributions, etc.		
GRANTS TO—		
VILLAGE SANITARY COMMITTEES	N. D.	6,000
	C. D.	2,000
	S. D.	6,000
SANITARY ASSOCIATIONS		1,000
LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITARY INSPECTORS—		
LOCAL BOARDS		2,878
MUNICIPALITIES		29,532
BABY WEEK CELEBRATION		2,500
LOCAL BODIES FOR VILLAGE WATER SUPPLY ..	N. D.	14,125
	C. D.	7,750
	S. D.	15,625
IMPROVEMENTS OF WATER SUPPLY ESPECIALLY FOR THE DEPRESSED CLASSES		5,500
VILLAGE WATER SUPPLY SCHEMES IN BELGAUM DISTRICT PREPARED BY THE LATE SPECAL ENGINEER, MINOR IRRIGATION WORKS		2,300
GRANTS-IN-AID TO MUNICIPALITIES FOR WORKS EXECUTED THROUGH THE PUBLIC WORKS DEPARTMENT		5,090
TOTAL .. Votable ..		1,00,300

DETAILED ACCOUNT No. 39-C.
PUBLIC HEALTH.
C-Expenses in connection with epidemic diseases.

SUMMARY.	Rs.
C-1 Expenses in connection with malaria	34,500
C-2 Expensis in connection with other epidemics	44,300
TOTAL .. Votable ..	78,800

C-1 Expenses in connection with malaria

C-1-(1) Pay of Establishment—Subordinate medical service officers	2,500
C-1-(2) Allowances and Honoraria, etc.—Travelling allowance (fixed)	800
C-1-(3) Contingencies—	
Non-contract contingencies	200
Other supplies and services—	
Free distribution and cheap sale of "Quinine Treatments", and purchase of quinine powder, for sale at post office	31,000
Total ..	31,200
TOTAL .. Votable ..	34,500

C-2 EXPENSES IN CONNECTION WITH OTHER EPIDEMICS.

C-2-A Infectious Diseases Hospital, Poona.

C-2-A (1) Pay of Officers—Medical officer 1 (900)	5,400
C-2-A (2) Pay of Establishment—Temporary establishment	6,900
C-2-A (3) Allowances, Honoraria, etc.—House-rent and other allowances	100
C-2-A (4) Contingencies—	
Non-contract contingencies	1,600
Other supplies and services	4,700
Total ..	6,300
Total, C-2-A ..	18,700

C-2-B Other Charges.

Cynogas operations	5,000
Inoculation against plague, cholera and other epidemics .. .. .. }	13,000
Expenditure in connection with out-breaks of cholera, etc. .. .. .. }	
Sanitary and medical arrangements at Pandharpur fair	1,000
Total, C-2-B ..	19,000

C-2-C-Epidemic Medical Officers.

C-2-C (1) Pay of Establishment—Epidemic medical officers 10 (50)	3,000
Servants 10 (14)	800
Total ..	3,800
C-2-C (2) Allowances, Honoraria, etc.—Travelling allowance (fixed)	2,000
C-2-C (3) Contingencies—Non-contract contingencies	500
Supplies and services	300
Total..	800
Total, C-2-C ..	6,600
TOTAL .. Votable ..	44,300

DETAILED ACCOUNT No. 39-D.
PUBLIC HEALTH.
D-Bacteriological Laboratories.

		Rs.
HAFFKINE INSTITUTE, BOMBAY.		
D-(1) Pay of Officers—		
Director, Assistant Directors and other medical officers *1 (1,500 + S. P. 450 + O. S. P. 300), 1 (1,250 + S. P. 250 + O. S. P. 300)*, 1 (625), 1 (490), 1 (460), 1 (400) + S. P. 3,(100).	*Chargeable*	*24,900*
	Votable	15,100
D-(2) Pay of Establishment—		
Subordinate medical service officer (60—7—200 + *S. P.* 100)		1,442
Superior establishment (including clerks, assistant bio-chemists and laboratory assistants) (30—500)		29,390
Servants (20—50)		7,818
Temporary establishment		250
Total .. Votable		38,900
D-(3) Allowances, Honoraria, etc.—		
House-rent and other allowances	*Chargeable*	*1,800*
	Votable	2,600
Travelling allowance (ordinary)	*Chargeable*	*100*
	Votable	100
Total ..	*Chargeable*	*1,900*
	Votable	2,700
D-(4) Cotingencies—		
Contract contingencies		24,000
Non-contract contingencies		5,950
Other supplies and services		25,000
Customs duty on imported stores		4,000
Pay of menials		2,850
Total .. Votable		61,800
TOTAL ..		1,45,300
	Chargeable	*26,800*
	Votable	1,18,500

DETAILED ACCOUNT No. 39-E.
PUBLIC HEALTH.
E-Pasteur Institutes.

	Rs.
E-1 Establishment for carrying out the anti-rabic treatment work at the Haffkine Institute.	
E-1 (1) Pay of Officers—Medical Officer (500—50—900 + s. p. 200)	6,600
E-2 Provision for anti-rabic treatment	600
TOTAL .. Votable ..	7,200

DETAILED ACCOUNT No. 39-F.
PUBLIC HEALTH.
F-Works.

F- (1) Original Works—	
Alandi water works	11,000
Salsette water supply	7,700
Total ..	18,700
F- (2) Repairs—Current repairs	3,46,800
F- (3) Tools and Plant—	
Tools and plant	1,500
TOTAL .. Votable ..	3,67,000

DETAILED ACCOUNT No. 39-G.
PUBLIC HEALTH.
G-Charges in England.

G-1 Leave salaries and deputation pay ..	Secretary of State for India	*7,400*
	High Commissioner for India.. ..	*18,700*
G-2 Sterling overseas pay	High Commissioner for India.. ..	*5,500*
	TOTAL .. *Chargeable* ..	*31,600*

40-AGRICULTURE.		Detailed Account No.	Rs.
A-Agricultural department	*Chargeable*	40-A	*24,600*
	Votable		2,26,300
B-Experimental farms	Votable	40-B	80,600
C-Agricultural experiments	Votable		4,500
D-Agricultural education and research	*Chargeable*	40-D	*15,500*
	Votable		1,77,300
F-Public exhibitions and fairs	Votable	40-F	600
G-Other charges	Votable	40-G	1,00,800
H-Charges in England	*Chargeable*	40-H	*17,200*
	Votable		800
I-Loss or gain by exchange	*Chargeable*		....
For rounding	*Chargeable*		*—300*
	Votable		+100
		TOTAL	6,48,000
	Chargeable		*57,000*
	Votable		5,91,000

DETAILED ACCOUNT No. 40-A.
AGRICULTURE.
A-Agricultural Department.

SUMMARY.

A-1 Superintendence	*Chargeable*	*13,400*
	Votable	30,400
A-2 Agricultural Propaganda	*Chargeable*	*11,200*
	Votable	1,95,900
	TOTAL	2,50,900
	Chargeable	*24,600*
	Votable	2,26,300

DETAILED ACCOUNT No. 40-A.
AGRICULTURE.
A-Agricultural Department.

		Rs.
A-1 SUPERINTENDENCE.		
A-1 (1) Pay of Officers—		
Director (2,000—50—2,250)	*Chargeable*	*12,000*
Personal assistant (170—15—500)	Votable	1,500
Leave salary	Votable	300
Total ..	*Chargeable*	*12,000*
	Votable	1,800
A-1 (2) Pay of Establishment—		
Superintendents and clerks (including proficiency allowance) (24—300)		20,984
Servants (11—22)		1,416
Temporary establishment		600
Total .. Votable ..		23,000
A-1 (3) Allowances, Honoraria, etc.—		
Travelling allowance .. ordinary	*Chargeable*	*1,400*
	Votable	2,000
A-1 (4) Contingencies—		
Contract contingencies		1,300
Non-contract contingencies		300
Service postage and telegraphs		2,000
Total .. Votable ..		3,600
TOTAL ..	*Chargeable*	*13,400*
	Votable	30,400

DETAILED ACCOUNT No. 40-A.
AGRICULTURE.
A-Agricultural Department.

		Rs.
A-2 AGRICULTURAL PROPAGANDA.		
A-2 (1) Pay of Officers—		
Chargeable.		
Deputy director of agriculture (1,250—50—1,500)		*8,600*
Votable.		
Deputy directors of agriculture (320—40—750)		12,960
Divisional superintendent of agriculture (250—20—750)		2,580
Cotton superintendents 1 (250—20—750), 1 (170—15—500)		4,060
Agricultural engineer (300—20—420—30—660—40—900)		3,400
Assistant live stock expert (250—20—750)		1,600
Substitutes in leave vacancies		1,500
Total ..	*Chargeable* ..	*8,600*
	Votable ..	26,100
A-2 (2) Pay of Establishment—		
Workshop establishment (60—250)		2,760
Mechanical assistants, draftsmen and tracers (35—270)		4,390
Fitters and engine drivers (30—140)		4,165
Kamgars (30—60)		7,785
Graduate and non-graduate assistants (30—300)		65,200
Clerks and managers (25—250)		12,700
Servants (13—80)		6,400
Temporary establishment		3,600
Total ..	Votable ..	1,07,000
A-2 (3) Allowances Honoraria, etc.—		
Travelling allowance .. .. ordinary ..	.. *Chargeable* ..	*2,600*
Travelling allowance .. .. fixed ..	.. Votable ..	900
Travelling allowance .. .. ordinary ..	.. Votable ..	26,200
Total ..	*Chargeable* ..	*2,600*
	Votable ..	27,100
Carried over ..	*Chargeable* ..	*11,200*
	Votable ..	1,60,200

DETAILED ACCOUNT No. 40-A.
AGRICULTURE.
A-Agricultural Department.

	Rs.
A-2 AGRICULTURAL PROPAGANDA.	
Brought forward .. *Chargeable* ..	*11,200*
Brought forward .. Votable ..	1,60,200
A-2 (4) Contingencies—	
Contract contingencies	500
Non-contract contingencies—	
Rents, rates and taxes	1,860
Office expenses and miscellaneous	2,420
Service, postage and telegrams	4,800
Pay of menials	2,900
Purchase of periodicals	2,500
Supplies and Services—	
Purchase of dead stock	850
Upkeep of machinery	2,000
Premium bulls	5,250
Apparatus and chemicals	550
Destruction of wild animals	250
Destruction of insect pests	20
Cotton transport check stations	1,500
Total .. Votable ..	25,400
A-2 (5) Grants-in-aid, Contributions and Donations, etc.—	
Utilization of gaorakshans for improvement of cattle	1,200
Grant-in-aid to private bodies	200
Grant-in-aid towards Jayawant and Gadag No. 1 cotton seed scheme	8,900
Total .. Votable ..	10,300
TOTAL .. *Chargeable*	*11,200*
TOTAL .. Votable	1,95,900

DETAILED ACCOUNT No. 40-B.
AGRICULTURE.
B-Experimental Farms.

		Rs.
B-(1) Pay of Establishment—		
Special pay to subordinate medical service officer (10)		90
Fitters and engine drivers (30—140)		1,600
Graduate and non-graduate assistants (30—300)		26,200
Clerks (25—250)		5,300
Servants (13—80)		2,610
	Total ..	35,800
B-(2) Allowances, Honoraria, etc.—		
Travelling allowance .. fixed		100
Travelling allowance .. ordinary		900
	Total ..	1,000
B-(3) Contingencies—		
Non-contract contingencies—		
Rents, rates and taxes		1,440
Office expenses and miscellaneous		900
Service postage and telegrams		650
Pay of menials		2,000
Petty construction and repairs		1,600
Supplies and services—		
Purchase of dead stock		850
Upkeep of machinery		1,900
Cultivation charges		22,000
Purchase and upkeep of live stock		12,460
	Total ..	43,800
TOTAL ..	Votable ..	80,600

DETAILED ACCOUNT No. 40D.

AGRICULTURE.

D-Agricultural Education and Research.

Agricultural College, Poona.

	Rs.
D (1) Pay of Officers—	
Chargeable.	
Principal (special pay Rs. 150)	*900*
Professor of agriculture 1 (350—50—1,250)	*7,500*
Horticulturist 1 (350—50—1,250)	*6,100*
Votable.	
Professors and assistant professors 5 (250—20—750), 1 (300—20—900), 1 (170—10—500), 1 (200—15—600)	20,590
Economic botanist 1 (300—25—1,000)	2,550
Agricultural chemist 1 (300—20—900)	1,800
Inspector, vernacular agricultural schools 1 (250—20—750)	2,700
Plant pathologist 1 (300—30—900)	3,420
Assistant plant pathologist (temporary) 1 (170—10—500)	1,860
Crop botanist 1 (250—20—750)	1,860
Cotton breeders 3 (250—20—750), 1 (170—10—500)	11,420
Total .. *Chargeable*	*14,500*
Total .. Votable	46,200
D (2) Pay of Establishment—	
Subordinate medical service officer (200), compounder (50) and special pay for medical supervision (25)	1,800
Clerks (30—140)	7,301
Graduate and non-graduate assistants (30—300)	46,277
Assistant masters (30—80)	360
Engine drivers (30—60)	1,400
Servants, insect collector, etc. (10—40)	5,900
Contract establishment	372
Temporary establishment	1,490
Total .. Votable	64,900
D (3) Allowances, Honoraria, etc.—	
Travelling allowance .. ordinary .. *Chargeable*	*1,000*
Travelling allowance .. fixed .. Votable	100
Travelling allowance .. ordinary .. Votable	7,300
Total .. *Chargeable*	*1,000*
Total .. Votable	7,400
D (4) Scholarships .. Votable	3,000
D (5) Contingencies—	
Contract contingencies	1,000
Non-contract contingencies—	
Service postage and telegrams	1,400
Water-supply	2,700
Lighting charges	1,200
Pay of menials	2,300
Office expenses and miscellaneous	2,900
Petty construction and repairs	1,350
Rents, rates and taxes	860
Other supplies and services—	
Dead-stock	500
Live-stock	10,050
Apparatus and chemicals	3,790
Up-keep of machinery	2,450
Cultivation charges	21,100
Boarding charges	400
Rice breeding investigations	2,800
Library equipment	1,000
Total .. Votable	55,800
TOTAL .. *Chargeable*	*15,500*
TOTAL .. Votable	1,77,300

DETAILED ACCOUNT No. 40F.
AGRICULTURE.
F-Public Exhibitions and Fairs.

	Rs.
Demonstrations, agricultural shows and exhibitions .. .. .. Votable ..	600

DETAILED ACCOUNT No. 40G.
AGRICULTURE.
G-Other Charges.

SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.

(a) Sugarcane Research Scheme.

	Rs.
G (a) (1). Pay of Officers—	
Principal Agricultural Officer (320—40—1,200)	12,100
Soil physicist (320—40—1,200)	
Crop physiologist (320—40—1,200)	
Leave salary	200
Total ..	12,300
G (a) (2). Pay of Establishment—	
Graduate and non-graduate assistants (30—300)	11,500
Clerks and laboratory assistants (30—140)	
Engine-driver (60)	
Servants (18—20)	
Leave salary	300
Total ..	11,800
G (a) (3). Allowances, Honoraria, etc.—	
Travelling allowance	2,000
G (a) (4). Contingencies	12,600
Total, (*a*) ..	38,700
Carried over ..	38,700

DETAILED ACCOUNT No. 40-G.
AGRICULTURE.
G-Other Charges.

	Rs.
SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.	
Brought forward ..	38,700
(b) Dry Farming Research Scheme.	
G (b) (1) **Pay of Officers**—Chief investigator and assistant 1 (320—40—1,200), 1 (200—15—600)	6,500
G (b) (2) **Pay of Establishment**—Temporary establishment	8,100
G (b) (3) **Allowances, Honoraria, etc.**—Travelling allowance	2,200
G (b) (4) **Contingencies**	5,400
Total, (*b*) ..	22,200
(C) Cold Storage Research Scheme.	
G (c) (1) **Pay of Establishment**—Temporary establishment	5,200
G (c) (2) **Allowances, Honoraria, etc.**—Travelling allowance	500
G (c) (3) **Contingencies**	3,100
Total (*c*) ..	8,800
Carried over ..	69,700

DETAILED ACCOUNT No. 40G.
AGRICULTURE.
G-Other Charges.

	Rs.
SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.	
Brought forward ..	69,700
(d) Investigation into Virus Diseases of Plants.	
G-(d) (1) **Pay of Officers**—Assistant plant pathologist and assistant entomoligist ..	1,900
G-(d) (2) **Pay of Establishment**—Temporary establishment	1,200
G-(d) (3) **Allowances, Honoraria, etc.**—Travelling allowance	900
G-(d) (4) **Contingencies**	1,200
G-(d) (5) **Works**	11,600
Total, (d) ..	16,800
(e) Scheme for Improvement of Marketing in India.	
G (e) (1) **Pay of Officers**—Assistant marketing officers (170—10—500)	5,700
G (e) (2) **Pay of Establishment**—Temporary establishment	1,700
G (e) (3) **Allowances, Honoraria, etc.**—Travelling allowance	2,000
G (e) (4) **Contingencies**	1,000
Total (e) ..	10,400
(f) Poultry Research Scheme.	
G (f) (1) **Pay of Establishment**—Temporary establishment	1,600
G (f) (2) **Contingencies**	1,500
Total (f) ..	3,100
(g) Sann Hemp Cultivation Scheme.	
G (g) (1) **Pay of Establishment**—Temporary establishment	300
G (g) (2) **Allowances, Honoraria, etc.**—Travelling allowance	200
G (g) (3) **Contingencies**	300
Total (g) ..	800
Grand Total .. Votable ..	1,00,800

DETAILED ACCOUNT No. 40-H.
AGRICULTURE.
H—Charges in England.

H-1 Leave salaries and deputation pay—High Commissioner for India.	*Chargeable*	*16,200*
	Votable	800
H-2 Sterling overseas pay—High Commissioner for India ..	*Chargeable*	*1,000*
Total ..	*Chargeable*	*17,200*
	Votable	800

41-VETERINARY.			Detailed Account No.	
				Rs.
A-Superintendence	Chargeable		41-A	*5,300*
	Votable			29,300
B-Veterinary instruction	Chargeable		41-B	*1,000*
	Votable			32,600
C Subordinate establishment	Votable		41-C	1,02,500
D-Hospitals and dispensaries	Votable		41-D	37,900
E Other charges	Votable		41-E	8,200
G Charges in England	*Chargeable*		41-G	*8,400*
H Loss or gain by exchange	Votable			....
For rounding	*Chargeable*			*+300*
	Votable			+500
	TOTAL			2,26,000
	Chargeable			*15,000*
	Votable			2,11,000

DETAILED ACCOUNT No. 41A.
VETERINARY.
A-Superintendence.

Director of Veterinary Services.

		Rs.
A (1) Pay of Officers—		
Director of Veterinary Services (350—50—1,500+ S.P. 150)	*Chargeable*	*2,900*
	Votable	5,080
Deputy Director of Veterinary Services (170—10—250—15—400—20—500)	Votable	1,470
Leave salary	Votable	450
Total	*Chargeable*	*2,900*
	Votable	7,000
A (2) Pay of Establishment—		
Clerks and daftarband (23—200)		6,134
Servants (18—20)		666
Total	Votable	6,800
A (3) Allowances, Honoraria, etc.—		
Travelling allowance .. ordinary	*Chargeable*	*250*
	Votable	1,500
Cost of passages under the S. C. S. Rules, 1924	*Chargeable*	*2,150*
Total	*Chargeable*	*2,400*
	Votable	1,500
A (4) Contingencies—		
Contract contingencies		1,600
Non-contract contingencies		200
Service postage and telegrams		1,200
Purchase of sera and vaccine		11,000
Total	Votable	14,000
TOTAL	*Chargeable*	*5,300*
	Votable	29,300

DETAILED ACCOUNT No. 41B.
VETERINARY.
B-Veterinary Instruction.

		Rs.
Veterinary College, Bombay.		
B (1) Pay of Officers—		
Principal (320—40—1,200 *plus* Rs. 150 special pay)		6,660
Professors and assistant professors (250—25—750)		11,240
Probable savings		—2,400
Total	Votable	15,500
B (2) Pay of Establishment—		
Instructor and lecturer (150—5—200)		1,200
Clerks (60—3—160)		3,121
Hospital surgeon and compounder 1 (150—5—200) and 1 (80)		1,590
Servants (20—60)		1,789
Temporary establishment		1,200
Total	Votable	8,900
B (3) Allowances, Honoraria, etc.—		
Travelling allowance—ordinary	*Chargeable*	*400*
	Votable	100
Examination fees, etc.	*Chargeable*	*600*
House-rent and other allowances	Votable	2,300
Fees for medical supervision	Votable	300
Total	*Chargeable*	*1,000*
	Votable	2,700
B (4) Contingencies—		
Contract contingencies		1,300
Non-contract contingencies		850
Rents, rates and taxes		50
Service postage and telegrams		104
Pay of menials		996
Total	Votable	3,300
B (5) Scholarships		1,180
Additional aid to students		1,020
Total	Votable	2,200
TOTAL	*Chargeable*	*1,000*
	Votable	32,600

DETAILED ACCOUNT No. 41C.
VETERINARY.
C-Subordinate Establishment.

Subordinate Veterinary Establishment.	Rs.
C (1) Pay of Establishment—	
Veterinary inspectors and assistant surgeons (*plus* special pay and charge allowance) (50-225)	89,523
Servants (15—18)	288
Temporary establishment	225
Probable savings	—2,636
Total ..	87,400
C (2) Allowances, Honoraria, etc.—	
Travelling allowance .. ordinary	14,800
House-rent and other allowances	200
Total ..	15,000
C (3) Contingencies—Rents, rates and taxes	100
TOTAL .. Votable ..	1,02,500

DETAILED ACCOUNT No. 41D.
VETERINARY.
D-Hospitals and Dispensaries.

Establishment under the Glanders and Farcy Act.	
(a) BOMBAY CITY.	
D (a) (1) Pay of Officers—Deputy superintendent (250—10—350)	1,500
D (a) (2) Pay of Establishment—	
Inspectors (50—150)	5,566
Servants (17½—20)	1,034
Total ..	6,600
D (a) (3) Allowances, Honoraria, etc.—	
Travelling allowance ......(fixed)	1,380
House-rent and other allowances	420
Total ..	1,800
D (a) (4) Contingencies—	
Telephone charges	210
Contract contingencies	150
Non-contract contingencies	250
Rents, rates and taxes	254
Service postage and telegrams	100
Pay of menials	536
Total ..	1,500
Total, D (*a*) ..	11.400
(b) Grants-in-aid, Contributions and Donations, etc.	
Grants to veterinary hospitals and dispensaries	26,500
TOTAL .. Votable ..	37,900

DETAILED ACCOUNT No. 41E.
VETERINARY.
E-Other Charges.

	Rs.
E-1 GOAT VIRUS PRODUCING STATION.	
E-1 (1) Pay of Establishment—Temporary establishment	400
E-1 (2) Allowances, Honoraria, etc.—House-rent and other allowances	200
E-1 (3) Contingencies—	
Service postage and telegrams	150
Purchase and maintenance of goats	1,500
Apparatus, chemicals, etc.	500
Pay of menials	250
Total ..	2,400
TOTAL .. E-1 ..	3,000
E-2 SCHEME PARTLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.	
Veterinary Investigation Officer and his staff.	
E-2 (1) Pay of Officers—Investigation officer (400—25—500)	3,000
E-2 (2) Pay of Establishment—Clerk (55) and servant (17½)	500
E-2 (3) Allowances, Honoraria, etc.—Travelling allowance	1,300
E-2 (4) Contingencies	400
TOTAL .. E-2 ..	5,200
GRAND TOTAL .. Votable ..	8,200

DETAILED ACCOUNT No. 41G.
VETERINARY.
G-Charges in England.

Leave salaries and deputations pay—High Commissioner for India .. *Chargeable* ..	*8,400*

42-Co-operative Credit.		Detailed Account No.	Rs.
A-DIRECTION	Chargeable	42-A	*21,300*
	Votable		19,700
B-SUPERINTENDENCE	Votable	42-B	1,76,800
C-GRANTS-IN-AID	Votable	42-C	15,000
D-OTHER CHARGES	Votable	42-D	54,700
E-CHARGES IN ENGLAND	*Chargeable*	42-E	*4,000*
F-LOSS OR GAIN BY EXCHANGE	Votable		....
For rounding	*Chargeable*		*−300*
	Votable		−200
		TOTAL	2,91,000
	Chargeable		*25,000*
	Votable		2,66,000

DETAILED ACCOUNT No. 42-A.
CO-OPERATIVE CREDIT.
A-Direction.

REGISTRAR, CO-OPERATIVE SOCIETIES.

		Rs.
A-(1) Pay of Officers—		
Registrar (Rs. 1,600 plus special pay Rs. 150 and overseas pay Rs. 300 p.m.)		*12,300*
Deputy Registrar		*4,500*
Total	*Chargeable*	*16,800*
A-(2) Pay of Establishment—		
Clerks (25—300)		12,400
Servants (15—29)		1,500
Total	Votable	13,900
A-(3) Allowances, Honoraria, etc.—		
Travelling allowance .. ordinary	*Chargeable*	*4,500*
	Votable	1,700
A-(4) Contingencies—		
Service postage and telegrams		1,400
Other non-contract contingencies		2,700
Total	Votable	4,100
	TOTAL	41,000
	Chargeable	*21,300*
	Votable	19,700

DETAILED ACCOUNT No, 42-B.
CO-OPERATIVE CREDIT.
B-Superintendence.

	Rs.
B-SUPERINTENDENCE.	
B (1) Pay of Officers—	
Assistant registrars 3 (300—50—750), 1 (250—20—750), 2 (170—10—250—15—400—20—500)	20,340
Special auditors 1 (300—50—750), 1 (200—20—600), 1 (250—20—750), 1 (170—10—250—15—400—20—500)	11,660
Total .. Votable ..	32,000
B (2) Pay of Establishment—	
Auditors (150—300)	35,000
Agricultural organizers (120—300)	7,500
Clerks (25—300)	53,600
Weaving staff (35—200)	1,410
Servants, etc. (15—28)	8,790
Probable savings	−10,000
Total .. Votable ..	96,300
B (3) Allowances, Honoraria, etc.—	
Travelling allowance .. ordinary	31,900
House-rent and other allowances	3,300
Total .. Votable ..	35,200
B (4) Contingencies—	
Rents, rates and taxes	7,500
Service postage and telegrams	3,600
Other non-contract contingencies	2,200
Total .. Votable ..	13,300
TOTAL .. Votable ..	1,76,800

DETAILED ACCOUNT No. 42-C.
CO-OPERATIVE CREDIT.
C-Grants-in-aid.

Grants-in-aid, etc.—	
Subsidy to the Provincial Co-operative Institute	9,400
Grants to backward societies	600
Subsidy to land mortgage banks	5,000
TOTAL .. Votable ..	15,000

DETAILED ACCOUNT No. 42-D.
CO-OPERATIVE CREDIT.
D-Other Charges.

	Rs.
(a) Special Recovery Staff.	
D (a) (1) Pay of Establishment—Temporary establishment	24,500
D (a) (2) Allowances, Honoraria, etc.—Travelling allowance	6,500
D (a) (3) Contingencies—Service postage and telegrams	2,200
Non-contract contingencies	900
Total ..	3,100
TOTAL (a) ..	34,100
(b) Other Temporary Staff.	
D (b) (1) Pay of Establishment—Temporary establishment	700
(c) Special Mamlatdar, Dohad.	
D (c) (1) Pay of Establishment—Temporary establishment	2,200
D (c) (2) Allowances, Honoraria, etc.—Travelling allowance	400
D (c) (3) Contingencies	100
TOTAL (c) ..	2,700
SCHEMES SUBSIDISED BY THE GOVERNMENT OF INDIA.	
(d) Scheme for organisation of Co-operative Societies for sugar manufacture, subsidised from the Sugar Excise Fund—	
D (d) (1) Pay of Establishment	3,400
D (d) (2) Allowances, Honoraria, etc.	1,200
D (d) (3) Contingencies	200
D (d) (4) Grants-in-aid (to sale societies)	600
TOTAL (d) ..	5,400
(e) Scheme for Co-operative Training and Education—	
D (e) (1) Pay of Officers	1,500
D (e) (2) Pay of Establishment	7,300
D (e) (3) Allowances, Honoraria, etc.	2,000
D (e) (4) Contingencies	1,000
TOTAL (e) ..	11,800
GRAND TOTAL .. Votable ..	54,700

DETAILED ACCOUNT No. 42-E.
CO-OPERATIVE CREDIT.
E-Charges in England.

Leave salaries and deputation pay—High Commissioner for India .. *Chargeable* ..	*4,000*

43-INDUSTRIES.

		Rs.
A–Industries	Votable	3,12,200
B–Fisheries	Votable	40,100
C–Charges in England	Votable	1,400
D–Loss or Gain by Exchange	Votable	....
For rounding	Votable	+300
	TOTAL..Votable	3,54,000

DETAILED ACCOUNT No. 43-A.
INDUSTRIES.
A-INDUSTRIES.

SUMMARY.

A-1 Direction	26,500
A-2 Superintendence	4,900
A-3 Industrial Education	47,000
A-4 Industrial Development	39,500
A-5 Miscellaneous	....
A-6 Technical Education	1,17,200
A-7 Inspection of Weights and Measures	78,300
TOTAL..Votable	3,13,400
Probable saving	— 1,200
Total	3,12,200

DETAILS.

A-1 DIRECTION.

A-1 (1) Pay of Officers—	
Director of Industries (1,800—40—2,000)	12,000
Personal Assistant to the Director of Industries (170—10—250—15—400—20—500)	1,900
Total	13,900
A-1 (2) Pay of Establishment—	
Clerks (50—220)	8,142
Servants (18—24)	858
Total	9,000
A-1 (3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	700
Do. (ordinary)	1,000
House-rent and other allowances	....
Total	1,700
A-1 (4) Contingencies—	
Non-contract contingencies	1,900
Total	1,900
TOTAL..Direction	26,500

DETAILED ACCOUNT No. 43A.
INDUSTRIES.
A-INDUSTRIES—contd.

	Rs.
A-2 SUPERINTENDENCE.	
A-2 (2) Pay of Establishment—	
Weaving assistants (150—200)	2,112
Servants (14—18)	198
Temporary establishment	990
Total ..	3,300
A-2 (3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	1,600
House-rent and other allowances	.....
Total ..	1,600
TOTAL.. Superintendence ..	4,900
A-3 INDUSTRIAL EDUCATION.	
A-3 (2) Pay of Establishment—	
Weaving staff (40—60)	2,153
Temporary establishment	10,447
Total ..	12,600
A-3 (3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	500
Honoraria and fees	400
Total ..	900
A-3 (4) Scholarships—	
Scholarships in weaving schools	1,425
Scholarships in electrical engineering	525
Scholarships in chemistry	1,650
Total ..	3,600
A-3 (5) Contingencies—	
Non-contract contingencies	1,200
Supplies and services	200
Working charges of weaving schools and demonstrations	3,500
Total ..	4,900
Carried over.. Votable ..	22,000

DETAILED ACCOUNT No. 43-A
INDUSTRIES.
A-Industries—contd.

	Rs.
Brought forward ..	22,000
A-3 (6) Vocational training of the middle class unemployed—	
(*a*) ADMINISTRATION.	
A-3 (6) (a) (1) Pay of Officers—	
Deputy Director of Industries (1,250)	7,500
Total ..	7,500
A-3 (6) (a) (2) Pay of Establishment—	
Clerks	1,872
Servants	228
Total ..	2,100
A-3 (6) (a) (3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	600
Travelling allowance (ordinary)	600
Total ..	1,200
A-3 (6) (a) (4) Contingencies—	
Non-contract contingencies	1,300
Total ..	1,300
TOTAL, (*a*) Administration ..	12,100
(*b*) APPRENTICE SCHEME.	
(I) BOMBAY.	
A-3 (6) (b) (i) (1) Pay of Officers—	
Principal	600
Lecturers	900
Total ..	1,500
A-3 (6) (b) (i) (2) Pay of Establishment—	
Teachers	1,800
Laboratory assistants, hamals	234
Clerks	300
Peons	66
Total ..	2,400
Carried over ..	3,900

DETAILED ACCOUNT No. 43-A.
INDUSTRIES.
A-Industries—contd.

	Rs.
Brought over ..	3,900
A-3 (6) (b) (i) (3) Allowances, Honoraria, etc.—	
Examination fees	1,700
Total ..	1,700
A-3 (6) (b) (i) (4) Contingencies—	
Non-contract contingencies	3,700
Total ..	3,700
Total, (*b*) (i) Bombay ..	9,300
(ii) AHMEDABAD.	
A-3 (6) (b) (ii) (1) Pay of Officers—	
Principal (75)	500
Total ..	500
A-3 (6) (b) (ii) (2) Pay of Establishment—	
Teacher	1,245
Laboratory assistants	392
Clerks	540
Hamals	523
Total ..	2,700
A-3 (6) (b) (ii) (3) Allowances, Honoraria, etc.—	
Examination fees	1,000
Total ..	1,000
A-3 (6) (b) (ii) (4) Contingencies—	
Non-contract contingencies	800
Total ..	800
Total, (*b*) (ii) Ahmedabad ..	5,000
Total ..	26,400
Deduct—Probable savings	—1,400
Total, VOCATIONAL TRAINING OF THE MIDDLE CLASS UNEMPLOYED ..	25,000
TOTAL, Industrial Education ..	47,000

DETAILED ACCOUNT No. 43-A.
INDUSTRIES.
A-Industries—contd.

	Rs.
A-4—INDUSTRIAL DEVELOPMENT.	
(a) Bombay Government Schemes.	
I.—Bombay City.	
A-4 (a) I (1) Pay of officers—	
Industrial Engineer (800—50—1,000)	6,000
Industrial Chemist (450—30—570)	3,300
Tanning Expert (300)	1,800
Total ..	11,100
A-4 (a) I (2) Pay of Establishment—	
Temporary establishment	400
Total ..	400
A-4 (a) I (3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	900
Travelling allowance (ordinary)	1,200
Total ..	2,100
A-4 (a) I (5) Contingencies—	
Non-contract contingencies	400
Experimental works	1,700
Agricultural exhibition	300
Total ..	2,400
Total (a) I-Bombay City ..	16,000
Carried over ..	16,000

DETAILED ACCOUNT No. 43-A.
INDUSTRIES.
A-Industries—contd.

	Rs.
Bombay Government Schemes—contd.	
Brought forward ..	16,000
II.—DISTRICTS.	
A-4 (a) II (2) Pay of Establishment—	
Demonstrators	1,000
Total ..	1,000
A-4 (a) II-(3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	100
Total ..	100
A-4 (a) II (4) Contingencies—	
Non-contract contingencies	240
Rent, rates and taxes	160
Total ..	400
TOTAL .. A-4 (a) II—Districts ..	1,500
TOTAL .. **Bombay Government Schemes** ..	17,500
(b) Schemes financed by the Government of India.	
DEVELOPMENT OF THE HAND-LOOM INDUSTRY.	
I—Bombay City.	
A-4 (b) I (1) Pay of Officers—	
Marketing Officer (450)	2,700
Textile Designer (200)	1,200
Total ..	3,900
Carried over ..	3,900

DETAILED ACCOUNT No. 43-A.
INDUSTRIES.
A-Industries—contd.

	Rs.
A-4—INDUSTRIAL DEVELOPMENT—*concld.*	
(b) Schemes financed by the Government of India—concld.	
Development of the Hand-loom Industry—concld.	
I—Bombay City—concld.	
Brought forward ..	3,900
A-4 (b) I (2) Pay of Establishment—	
Temporary establishment	500
Total ..	500
A-4 (b) I (3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	1,700
Total ..	1,700
A-4 (b) I (4) Contingencies—	
Non-contract contingencies	100
Total ..	100
TOTAL..I—Bombay City ..	6,200
II—Districts.	
A-4 (b) II Grants-in-aid, contributions and donations—	
Grants-in-aid to district industrial associations	15,800
TOTAL—Schemes financed by the Government of India ..	22,000
TOTAL—Industrial Development ..	39,500
A-5 MISCELLANEOUS.	
Expenditure in connection with survey of arts and crafts	....
A-6 TECHNICAL EDUCATION.*	
A-6 (1) Pay of Officers—	
Principal (400—25—650)	3,400
Total..Votable ..	3,400
A-6 (2) Pay of Establishment—	
Teaching staff (20—300)	8,488
Clerks (30—80)	690
Servants (15—16)	222
Total..Votable ..	9,400
Carried over ..	12,800

* Provisions for the Ranchhodlal Chhotalal Technical Institute, Ahmedabad, are included here.

DETAILED ACCOUNT No. 43-A.
INDUSTRIES.
A-Industries—contd.

	Rs.
A-6 TECHNICAL EDUCATION—*concld.*	
Brought forward ..	12,800
A- 6 (3) Allowances, Honoraria, etc.—	
House-rent and other allowances	....
A-6 (4) Contingencies—	
Contract contingencies	2,500
Pay of menials (including sweepers)	1,150
Non-contract contingencies	150
Purchase of boiler	27,000
Total .. Votable ..	30,800
A-6 (5) Grants-in-aid, Contributions, Donations—	
Grants to non-Government technical schools (recurring)	55,700
Grants to local bodies (recurring)	....
Expenditure in connection with the Committee of Direction for Industrial and Technical Schools	11,700
Total .. Votable ..	67,400
A-6 (6) Scholarships—	
Scholarships	6,000
Loss of fees on account of free-studentships and other remissions	200
Total .. Votable ..	6,200
TOTAL .. Technical Education ..	1,17,200
A-7 INSPECTION OF WEIGHTS AND MEASURES.	
(a) **Bombay City.**	
A-7 (a) (1) Pay of Officers—	
Warden (300—20—500—25—750)	2,040
Assistant wardens (150—10—250—15—400)	1,960
Total ..	4,000
Carried over ..	4,000

DETAILED ACCOUNT No. 43-A.
INDUSTRIES.
A-Industries—concld.

A-7 INSPECTION OF WEIGHTS AND MEASURES—*concld.*	Rs.
(a) Bombay City—concld.	
Brought forward ..	4,000
A-7 (a) (2) Pay of Establishment—	
Inspectors (100—250)	2,643
Clerks (50—5/2—95—5—140)	1,778
Manual assistants (35—50)	1,095
Servants (18)	684
Temporary establishment	3,600
Total ..	9,800
A-7 (a) (3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	420
Travelling allowance (ordinary)	2,255
House-rent and other allowances	225
Total ..	2,900
A-7 (a) (4) Contingencies—	
Non-contract contingencies	2,500
Other supplies and services	3,000
Pay of menials	100
Total ..	5,600
Total, (*a*) Bombay City ..	22,300
(b) Districts.	
A-7 (b) (2) Pay of Establishment—	
Inspectors (100—5/2—150)	23,718
Manual assistants (25—1—40)	6,106
Servants (13)	3,276
Total ..	33,100
A-7 (b) (3) Allowances, Honoraria, etc.—	
Travelling allowance (fixed)	5,390
Travelling allowance (ordinary)	8,000
House-rent and other allowances	210
Total ..	13,600
A-7 (b) (4) Contingencies—	
Non-contract contingencies	4,000
Rents, rates and taxes	5,300
Total ..	9,300
Total, (*b*) Districts ..	56,000
TOTAL, Inspection of weights and measures ..	78,300

DETAILED ACCOUNT No. 43-B.
INDUSTRIES.
B-Fisheries.

SUMMARY.	Rs.
B-1 Fisheries	5,900
B-2 Fish Curing Yards	34,200
Total .. Votable ..	40,100

DETAILS.

B-1 FISHERIES.

B-1 (1) Pay of Officers—	
Fisheries Officer (300—15—450)..	2,100
Total .. Votable ..	2,100
B-1 (2) Pay of Establishment—	
Piscicultural assistant	424
Servants (21)	150
Temporary establishment	426
Total .. Votable ..	1,000
B-2 (3) Allowances, Honoraria, etc.—	
Travelling allowance .. .. fixed	378
Travelling allowance .. .. ordinary	322
Total .. Votable ..	700
B-1 (4) Contingencies—	
Pay of boat establishment	1,200
Non-contract contingencies	1,200
Total .. Vbtable ..	2,400
B-1 (5) Scholarships	500
Total .. Votable ..	6,700
B-1 (6) Establishment charges recoverable from other Governments, Departments, etc.—	
Deduct—Charges recoverable from Messrs. Patil and Bhika in connection with hire of motor launches	—800
NET TOTAL .. Votable ..	5,900

DETAILED ACCOUNT No. 43-B.
INDUSTRIES.
B-Fisheries—contd.

	Rs.
B-2 FISH CURING YARDS.	
B-2 (1) Pay of Establishment—	
Inspector (130—5/2—170)	780
Clerk (50—5/2—90—E.B.—5—140)	660
Clerks (twelve monthly 30—5/2—80)	2,886
Clerks (nine monthly 25—1—30)	984
Petty yard officers (19—1—22)	660
Peons (13—22)	6,630
Leave salary	300
Total .. Votable ..	12,900
B-2 (2) Allowances, Honoraria, etc.—	
House rent and other allowance	500
Travelling allowance (ordinary)	400
Total .. Votable ..	900
B-2 (3) Contingencies—	
Purchase of salt	15,000
Transport charges of salt	2,100
Petty construction and repairs	1,900
Other non-contract contingencies	1,400
Total .. Votable..	20,400
TOTAL .. Votable ..	34,200

DETAILED ACCOUNT No. 43C.
INDUSTRIES.
C-Charges in England.

	Rs.
C-1 Other Charges—	
High Commissioner for India .. .. .. Votable	1,400
TOTAL .. Votable	1,400

47—MISCELLANEOUS DEPARTMENTS.		Detailed Account No.	Rs.
Labour and Emigration—			
A-Inspector of factories	*Chargeable*	47-A	*9,200*
	Votable		61,700
B-Labour	*Chargeable*	47-B	*24,500*
	Votable		48,600
Inspection and Tests—			
C-Inspector of steam boilers	*Chargeable*	47-C	*300*
	Votable		54,100
Statistics—			
D-Provincial statistics	Votable	47-D	5,100
Miscellaneous—			
E-Preservation and translation of ancient manuscripts	Votable		1,500
F-Examinations	*Chargeable*	47-F	*1,600*
	Votable		6,100
G-Administration of Indian Partnership Act, 1932	Votable	47-G	1,300
H-Miscellaneous	*Chargeable*	47-H	*400*
	Votable		1,24,700
I-Charges in England	*Chargeable*	47-I	*6,000*
	Votable		5,800
J-Loss or gain by exchange	Votable		....
For rounding	*Chargeable*		....
	Votable		+100
		TOTAL ..	3,51,000
	Chargeable		*42,000*
	Votable		3,09,000

DETAILED ACCOUNT No. 47-A.
MISCELLANEOUS DEPARTMENTS.
Labour and Emigration.
A-Inspector of Factories.

			Rs.
A (1) Pay of Officers—			
Chief Inspector (Rs. 950—50—1,250)		*Chargeable*	*7,500*
Inspectors and assistant inspectors (250—1,100)		Votable	33,700
Certifying surgeons (350) (200—40—450)		Votable	5,400
	Total	*Chargeable*	*7,500*
		Votable	39,100
A (2) Pay of Establishment—			
Superintendents and clerks (25—230)			6,623
Servants (15—25)			1,677
	Total	Votable	8,300
A (3) Allowances, Honoraria, etc.—			
Travelling allowance	fixed	*Chargeable*	*840*
	ordinary	*Chargeable*	*400*
	fixed	Votable	5,866
	ordinary	Votable	3,700
House-rent and other allowances		*Chargeable*	*460*
		Votable	2,694
Fees		Votable	40
	Total	*Chargeable*	*1,700*
		Votable	12,300
A (4) Contingencies—			
Non-contract contingencies (including fees and rewards to informers)			1,940
Pay of menials			60
	Total	Votable	2,000
		TOTAL	70,900
		Chargeable	*9,200*
		Votable	61,700

DETAILED ACCOUNT No. 47-B.
MISCELLANEOUS DEPARTMENTS.
Labour and Emigration.
B-Labour.

		Rs.
B-1—LABOUR.		
B-1 (1) Pay of Officers—		
Commissioner of Labour (2,150)	*Chargeable*	*12,900*
Assistant commissioners of labour, Bombay and Labour Officer, Ahmedabad (275—900)	Votable	14,784
Leave salary	Votable	1,316
Total	*Chargeable*	*12,900*
	Voted	16,100
B-1 (2) Pay of Establishment—		
Investigators and clerks (60—300)		19,622
Servants (14—40)		978
Probable savings		−1,000
Total	Votable	19,600
B-1 (3) Allowances, Honoraria, etc.—		
Travelling allowance—fixed	*Chargeable*	*960*
	Votable	3,000
Travelling allowance—ordinary	*Chargeable*	*140*
	Votable	900
House-rent and other allowances		100
Total	*Chargeable*	*1,100*
	Votable	4,000
B-1 (4) Contingencies—		
Non-contract contingencies		1,600
Other supplies and services		5,000
Total	Votable	6,600
TOTAL ..**A-1**—Carried over	*Chargeable*	*14,000*
	Votable	46,300

DETAILED ACCOUNT No. 47-B.
MISCELLANEOUS DEPARTMENTS.
Labour and Emigration.
B-Labour.

		Rs.
Brought over	*Chargeable*	*14,000*
	Votable	46,300
B-2—LABOUR OFFICER FOR SETTLEMENT OF TRADE DISPUTES.		
B-2 (1) Pay of Officers—*Labour Officer (1,000—100—2,250)* ..	*Chargeable*	*8,000*
B-2 (2) Pay of Establishment—		
Assistant to the Labour Officer (100—5—150)		630
Servants (20, 24)		270
Total ..	Votable	900
B-2 (3) Allowances, Honoraria, etc.—		
House-rent and other allowances		*1,540*
Travelling allowance—fixed		*960*
Total ..	*Chargeable*	*2,500*
B-2 (4) Contingencies—Non-contract contingencies ..	Votable	1,400
TOTAL—B-2 ..	*Chargeable*	*10,500*
	Votable	2,300
	GRAND TOTAL ..	73,100
	Chargeable	*24,500*
	Votable	48,600

DETAILED ACCOUNT No. 47-C.
MISCELLANEOUS DEPARTMENTS.
Inspection and Tests.
C-Inspector of Steam Boilers.

		Rs.
C (1) Pay of Officers—		
Chief Inspector of Steam Boilers and Smoke Nuisances (1,200—75—1,500)		3,752
Inspectors (400—20—600—30—900)		26,568
Probable savings		—1,920
Total ..	Votable ..	28,400
C (2) Pay of Establishment—		
Superintendents* and clerks (60—250)		10,138
Servants (16—25)		1,362
Temporary establishment		300
Total ..	Votable ..	11,800
C (3) Allowances, Honoraria, etc.—		
Travelling allowance — fixed	Votable	5,610
Travelling allowance — ordinary	Votable ..	3,600
House-rent and other allowances	Votable ..	2,430
Fees to commissioners	Votable ..	150
Fees to examiners	*Chargeable* ..	*300*
	Votable ..	780
Probable savings	Votable ..	—570
Total ..	*Chargeable* ..	*300*
	Votable ..	12,000
C (4) Contingencies—Non-contract contingencies	Votable ..	1,900
	TOTAL ..	54,400
	Chargeable ..	*300*
	Votable ..	54,100

DETAILED ACCOUNT No. 47-D.
MISCELLANEOUS DEPARTMENTS.
Statistics.
D-Provincial Statistics.

REGISTRATION OF BIRTHS, DEATHS AND MARRIAGES.

D-(1) Pay of Officers, etc.—Allowance to the Marriage Registrar (100)		600
D-(2) Contingencies		4,500
TOTAL..	Votable ..	5,100

*For numerical strength the superintendent is counted as a member of the Factory staff. His pay is divided half and half between the Factory and Steam Boiler Departments, as he is working for both.

DETAILED ACCOUNT No. 47-F.
MISCELLANEOUS DEPARTMENTS.
Miscellaneous.
F-Examinations.

SUMMARY.

			Rs.
F-1 Civil and military examinations committee	..	*Chargeable* ..	*800*
		Votable ..	2,200
F-2 Committee for departmental examinations	..	*Chargeable* ..	*700*
		Votable ..	1,200
F-3 Board of examiners for granting certificates of competency to electrical contractors and wiremen.		*Chargeable* ..	*100*
		Votable ..	2,700
	TOTAL ..		7,700
		Chargeable ..	*1,600*
		Votable ..	6,100

F-1 CIVIL AND MILITARY EXAMINATIONS COMMITTEE.

			Rs.
F-1 (1) Pay of Officers—Secretary (special pay 100) ..		Votable	600
F-1 (2) Pay of Establishment—			
Clerks (special pay 15—25)		..	190
Servants (20)		..	110
	Total ..	Votable ..	300
F-1 (3) Allowances, etc.—			
Travelling allowance .. ordinary		Votable ..	370
Fees to members and assessors	..	*Chargeable* ..	*800*
		Votable ..	730
	Total ..	*Chargeable* ..	*800*
		Votable ..	1,100
F-1 (4) Contingencies—			
Contract contingencies		..	140
Non-contract contingencies		..	60
	Total ..	Votable ..	200
	TOTAL ..	*Chargeable* ..	*800*
		Votable ..	2,200

DETAILED ACCOUNT No. 47-F.
MISCELLANEOUS DEPARTMENTS.
Miscellaneous.
F-Examinations.

		Rs.
F-2 COMMITTEE FOR DEPARTMENTAL EXAMINATIONS.		
F-2 (1) Allowances and Honoraria, etc.—		
Fees for setting and valuing papers	*Chargeable* ..	*700*
	Votable ..	800
F-2 (2) Contingencies—		
Contract contingencies		220
Non-contract contingencies		180
Total ..	Votable ..	400
TOTAL ..	*Chargeable* ..	*700*
	Votable ..	1,200
F-3 BOARD OF EXAMINATIONS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.		
F-3 (1) Pay of Establishment—Temporary establishment	Votable ..	700
F-3 (2) Allowances and Honoraria—Fees for setting and valuing papers	*Chargeable* ..	*100*
	Votable ..	1,200
F-3 (3) Contingencies—Non-contract conitngencies	Votable ..	800
TOTAL ..	*Chargeable* ..	*100*
	Votable ..	2,700

DETAILED ACCOUNT No. 47-G
MISCELLANEOUS DEPARTMENTS.
Miscellaneous.
G-Administration of Indian Partnership Act, 1932.

REGISTRAR OF FIRMS.

		Rs.
G-(1) Pay of Officers—Registrar of Firms (special pay Rs. 100)		600
G-(2) Pay of Establishment—Clerks		500
G-(3) Contingencies—		
Contract contingencies		40
Non-contract contingencies		160
	Total ..	200
	TOTAL—Votable ..	1,300

DETAILED ACCOUNT No. 47-H.
MISCELLANEOUS DEPARTMENTS.
Miscellaneous.
H-Miscellaneous.

SUMMARY.

H-1 Commissioner under the Workmen's Compensation Act ..	*Chargeable*	*100*
	Votable	3,400
H-2 Industrial Schools	*Chargeable*	*300*
	Votable	57,700
H-3 Juvenile Branch	Votable	29,000
H-4 Backward Class Officer	Votable	9,900
H-5 Village Improvement Scheme	Votable	24,700
	TOTAL	1,25,100
	Chargeable	*400*
	Votable	1,24,700

H-1—COMMISSIONER UNDER THE WORKMEN'S COMPENSATION ACT.

H-1 (1) Pay of Establishment—		
Clerks and bailiffs (45—175)		2,878
Servants (20—21)		270
Probable savings		—148
Total ..	Votable	3,000
H-1 (2) Allowances, Honoraria, etc.—		
Travelling allowance .. ordinary	*Chargeable*	*100*
	Votable	50
House-rent allowance and fees to assessors	Votable	50
Total ..	*Chargeable*	*100*
	Votable	100
H-1 (3) Contingencies—Non-contract contingencies	Votable	300
TOTAL ..	*Chargeable*	*100*
	Votable	3,400

DETAILED ACCOUNT No. 47-H.
MISCELLANEOUS DEPARTMENTS.
Miscellaneous.
H-Miscellaneous.

	Rs.
H-2 INDUSTRIAL SCHOOLS.	
YERAVDA INDUSTRIAL SCHOOL.	
H-2 (1) Pay of Officers—	
Special pay to medical officer for medical charge (50) .. .. *Chargeable* ..	*300*
Superintendent (250—15—600) .. .. Votable ..	2,000
Total .. *Chargeable* ..	*300*
Total .. Votable ..	2,000
H-2 (2) Pay of Establishment—	
Superior establishment (30—150)	5,270
Inferior establishment (15—50)	2,250
Temporary establishment	180
Total .. Votable ..	7,700
H-2 (3) Allowances, Honoraria, etc.—	
Travelling allowance { fixed	180
Travelling allowance { ordinary	25
House-rent and other allowances	295
Rewards for recapture and service	300
Total .. Votable ..	800
H-2 (4) Contingencies—	
Contract contingencies	2,745
Pay of menials	280
Non-contract contingencies	75
Other supplies and services	8,000
Total .. Votable ..	11,100
H-2 (5) Grants-in-aid, Contributions, etc.—	
Grants to industrial and reformatory institutions	36,000
Maintenance of juvenile female convicts	100
Total .. Votable ..	36,100
H-2 (6) Establishment charges payable to other Governments, Departments, etc.— Add—Portion of the divisible expenditure of the Backward Class Officer from "28-Jails" (page 108) .. .. Votable ..	....
TOTAL .. *Chargeable* ..	*300*
TOTAL .. Votable ..	57,700
H-3 JUVENILE BRANCH.	
H-3 (1) Pay of Establishment—Clerk (80)	500
H-3 (2) Allowances and Honoraria—Travelling allowance (ordinary)	300
H-3 (3) Contingencies	200
H-3 (4) Grants-in-aid, Contributions, etc.—	
Grants to—	
The Society for the Protection of Children in Western India	4,750
The Children's Aid Society	22,500
Capitation grants for juveniles ordered to be detained in institutions under the Bombay Children's Act	750
Total ..	28,000
H-3 (5) Establishment charges payable to other Governments, Departments, etc.— Add—Portion of divisible expenditure of the Backward Class Officer from "28-Jails" (page 108) .. .. Votable ..	....
TOTAL .. Votable ..	29,000

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DETAILED ACCOUNT No. 47-H.
47-MISCELLANEOUS DEPARTMENTS.
Miscellaneous.
H-Miscellaneous.

	Rs.
H-4 BACKWARD CLASS OFFICER.	
H-4 (1) Pay of Establishment—	
Superintendent, special pay, etc. (100) (10)	700
Servant (18)	100
Temporary establishment	
Total ..	800
H-4 (2) Contingencies—	
Contract contingencies	60
Non-contract contingencies	2,850
Pay of menials	390
Experiments in building sites	200
Total ..	3,500
H-4 (3) Scholarships	600
H-4 (4) Grants-in-aid, Contributions, etc.—Grants to depressed classes hostels ..	5,000
H-4 (5) Establishment charges payable to other Governments, Departments, etc.—Add—Portion of divisible expenditure of the Backward Class Officer from "28-Jails" (page 108)	....
TOTAL—Votable ..	9,900
H-5 Village Improvement Scheme.	
H-5 (1) Pay of Establishment—Temporary establishment	700
H-5 (2) Contingencies—	
Expenses in connection with use of cinema and publicity vans	5,200
Purchase and maintenance of radio sets	1,500
Total ..	6,700
H-5 (3) Grants-in-aid—Grants-in-aid to district executive committees	17,300
TOTAL—Votable ..	24,700

DETAILED ACCOUNT No. 47-I.
47-MISCELLANEOUS DEPARTMENTS.
Miscellaneous.
I-Charges in England.

I-1—Leave salaries and deputation pay—High Commissioner for India. Votable ..	5,800
I-2—Sterling overseas pay—High Commissioner for India .. .. *Chargeable* ..	*6,000*
TOTAL ..	11,800
Chargeable	*6,000*
Votable	5,800

50—CIVIL WORKS.		Detailed Account No.	
			Rs.
A—Original Works—			
(*i*) Civil Buildings—			
Land Revenue		50-A	2,000
Excise			17,500
Forest			4,700
Registration			200
General Administration	*Chargeable*		*25,000*
	Votable		17,200
Administration of Justice			16,000
Jails and Convict Settlements			3,500
Police			1,16,700
Education			1,78,600
Medical			1,59,300
Public Health			20,000
Agriculture			1,700
Civil Works			13,600
	Total, Civil Buildings		5,76,000
(*ii*) Communications (Ordinary)			10,07,500
(*iii*) Communications (Road Development Account)			19,74,000
(*iv*) Miscellaneous			500
	Total, Original Works		35,58,000
B—Repairs—			
(*i*) Ordinary	*Chargeable*	50-B	*1,01,000*
	Votable		17,51,000
(*ii*) Road Development Account	Votable		22,000
	Total, Repairs		18,74,000
	Total, Original Works and Repairs		54,32,000
C—Establishment	*Chargeable*	50-C	*2,82,100*
	Votable		13,65,900
D—Tools and Plant	*Chargeable*	50-D	*2,000*
	Votable		81,000
E—Grants-in-aid		50-E	4,23,000
F—Suspense		50-F	2,000
G—Charges in England—Establishment	*Chargeable*	50-C	*66,600*
	Votable		2,400
H—Loss or gain by exchange—Establishment	*Chargeable*		....
	Votable		....
Rounding	*Chargeable*		*+ 300*
	Votable		− 300
	Grand Total		76,57,000
	Chargeable		*4,77,000*
	Votable		71,80,000

DETAILED ACCOUNT No. 50A.
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	
		Rs.	Rs.	Rs.
	LAND REVENUE.			
	Minor Works.			
1	Director of Land Records	....	....	2,000
	EXCISE.			
	Minor Works.			
2	Commissioner of Excise	....	....	17,500
	FOREST.			
	Major Works in progress.			
3	Construction of an office building for the Divisional Forest Officer, Western Division, and providing wire fencing at Karwar.	15,105	9,300	2,000
	Minor Works.			
4	Chief Conservator of Forests, Bombay Presidency	....	....	2,700
	Total—Forest ..			4,700
	REGISTRATION.			
	Minor Works.			
5	Inspector-General of Registration	....	....	200
	GENERAL ADMINISTRATION.			
	Major Works in progress.			
6	Drainage at Government House, Ganeshkhind *Chargeable* ..	*17,167*	*5,000*	*5,000*
7	Residential quarters for the Revenue establishment at Mundgod.	25,915	18,000	5,0
	Minor Works.			
8	Government Houses .. .. *Chargeable* ..	....	....	*20,000*
9	Commissioner, Northern Division	....	....	2,000
10	Commissioner, Central Division	....	....	7,100
11	Commissioner, Southern Division	....	....	2,500
12	Superintending Engineer, Northern Circle	....	....	300
13	Electrical Engineer to Government	....	....	300
	Total—General Administration .. { *Chargeable* ..			*25,000*
	{ Votable ..			17,200
	ADMINISTRATION OF JUSTICE.			
	Major Works in progress.			
14	Additions and alterations to the Court House at Mahad ..	18,346	4,000	7,500

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	
		Rs.	Rs.	Rs.
	Minor Works.			
15	Commissioner, Northern Division	....	....	1,000
16	Commissioner, Central Division	....	....	3,500
17	Commissioner, Southern Division	....	....	2,000
18	Superintending Engineer, Northern Circle	....	....	2,000
	Total—Administration of Justice ..			16,000
	JAILS AND CONVICT SETTLEMENTS.			
	Minor Works.			
19	Inspector-General of Prisons	....	....	3,500
	POLICE.			
	Major Works in progress.			
20	Rebuilding of Head quarters Police Lines, Thana	1,33,564	1,11,718	17,700
21	Construction of a four storeyed bulding in the compound of the School of Art, Bombay, for the City Police	2,59,766	33,500	55,000
	Minor Works.			
22	Inspector-General of Police	....	....	41,000
23	Commissioner of Police, Bombay	....	....	3,000
	Total—Police ..			1,16,700
	EDUCATION.			
	New Major Works.			
24	Extension of the Textile Workshop, R. C. Technical Institute, Ahmedabad.	11,959	....	11,90
25	Additions and alterations, electrical wiring, etc., in the R. C. Technical Institute, Ahmedabad	36,650	....	37,000
26	Additional building for the Gujarat College, Ahmedabad ..	2,15,000	....	65,000
27	Additional building for the Science Departments in the Karnatak College, Dharwar	75,000	....	40,000
28	Improvements to the High School buildings, Satara	24,842	....	10,000
	Minor Works.			
29	Director of Public Instruction	....	....	12,400
30	Director, Sir J. J. School of Art, Bombay	....	....	300
31	Director of Industries	....	....	2,000
	Total—Education ..			1,78,600

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936–37.	
		Rs.	Rs.	Rs.
	MEDICAL.			
	Major Works in Progress.			
32	Providing additional accomodation for patients at the Central Mental Hospital, Yeravda	2,62,147	50,000	93,000
33	Constructing a maternity ward in the compound of the Civil Hospital, Karwar	12,321	Expenditure incurred from contribution.	5,000
	New Major Works.			
34	Additional accommodation for patients at the Mental Hospital, Ahmedabad	31,989	....	20,000
35	Improving the sanitary condition in the compound of the J. J. Hospital, Bombay	12,194	....	6,000
36	Providing additional accommodation for patients at the Mental Hospital, Dharwar	14,766	....	5,800
37	Improvements to the kitchens at the J. J. Hospital, Bombay ..	28,327	....	4,000
	Minor Works.			
38	Surgeon-General with the Government of Bombay	....	....	25,500
	Total—Medical ..	....	....	1,59,300
	PUBLIC HEALTH.			
	New Major Works.			
39	Providing additions and alterations to the electric installation and replacing the existing refrigerating plant at the Haffkine Institute, Parel, Bombay	22,143	....	12,300
	Minor Works.			
40	Surgeon-General with the Government of Bombay	....	....	7,500
41	Director of Public Health	....	....	200
	Total—Public Health ..	....	....	20,000
	AGRICULTURE.			
	Minor Works.			
42	Director of Agriculture	....	....	1,700

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	
		Rs.	Rs.	Rs.
	CIVIL WORKS.			
	Minor Works.			
43	Superintending Engineer, Northern Circle	....	....	5,600
44	Superintending Engineer, Central Circle	....	....	2,000
45	Superintending Engineer, Deccan Irrigation Circle	....	....	3,300
46	Superintending Engineer, Southern Circle	....	....	2,000
47	Electrical Engineer to Government	....	....	700
	Total—Civil Works ..	....	....	13,600
	COMMUNICATIONS (ORDINARY).			
	Major Works in progress.			
48	Scarcity Works	....	....	9,05,000
49	Construction of a three stage landing at Dharamtar (Alibag side), Thana Division	30,507	5,000	12,000
50	Improvements to Taloda-Shahada Road (Section I from Taloda to Prakasha), Khandesh Division	1,90,617	1,51,416	12,000
51	Improvements to Taloda-Shahada Road (Section II from Prakasha to Shahada), Khandesh Division	99,364	96,593	2,000
52	Dhadgaon-Shahada Road (Section IV from Dara to mile 3/7 of Shahada-Khetia Road near Mohida).	1,22,352	90,153	12,000
53	Improving Sadashivgad-Kadra Road, Kanara Division ..	2,55,337	2,38,618	3,200
54	Improving Gadag-Hesrur Section of Karwar-Bellary Road, Dharwar Division	37,411	20,552	6,000
55	Constructing a causeway over the Budgatti nalla in mile 14 of Havnur Ekambi Road, Dharwar Division	27,691	15,000	9,600
56	Additions and alterations to the Native Infantry Hospital, Satara, for conversion into an inspection Bungalow	16,896	7,600	8,000
	Minor Works.			
57	Superintending Engineer, Northern Circle	....	....	15,000
58	Superintending Engineer, Central Circle	....	....	3,700
59	Superintending Engineer, Southern Circle	....	....	10,000
60	Superintending Engineer, Deccan Irrigation Circle	....	....	9,000
	Total—Communications (Ordinary) ..	....	....	10,07,500

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936–37.	
		Rs.	Rs.	Rs.
	Communications (Road Development Account).			
	Works in progress.			
	Bombay-Ahmedabad Road.			
61	Constructing Talasari-Vapi Section (wanting links, miles 16½), Thana Division	3,64,871	2,43,821	40,000
62	Raising the north-western approach of the Hope Bridge at Surat (within the limits of the Hope Bridge Committee)	22,216	6,994	2,000
63	Raising the north-western appraoch of the Hope Bridge at Surat (portion of Surat-Sahol Section, miles 2 and 3)	16,832	12,175	3,700
64	Metalling and improving the road from Viramgam to Mandal, Ahmedabad Division.	2,74,666	2,51,594	20,500
65	Reconstructing Tancha nalla bridge in mile 18/2 of Broach-Jambusar Road, Surat and Broach Division	19,521	5,000	14,500
66	Improving miles 4 to 9/6 of Matwad-Navsari Section, Surat and Broach Division	1,12,283	97,000	5,500
	Ahmedabad-Kaira-Godhra-Indore Road.			
67	Constructing cross drainage works on Dohad-Alirajpur Road, Kaira and Panch Mahals Division	73,533	60,146	14,500
68	Providing rubble bedding and re-metalling portion of Dohad-Alirajpur Road, Kaira and Panch Mahals Division	49,739	33,992	5,000
69	Constructing a culvert in mile 2/6 of Dakor-Pali Section, Kaira and Panch Mahals Division	9,831	2,000	3,000
	Bombay-Agra Road.			
70	Improving low-lying miles near Igatpuri on Igatpuri-Ghoti Section, Nasik Division	75,927	69,351	6,000
	Ahmedabad-Viramgam-Mandal Road.			
71	Reconstructing miles 1/5 to 5/8 of Ahmedabad-Sarkhej Section, Ahmedabad Division	1,38,636	52,000	80,600
	Bombay-Poona-Bangalore Road.			
72	Improvements to the soft portions in miles 29 and 32 to 67 on Thana-Campoli Section, Thana Division	64,986	52,100	12,000
73	Raising and widening the roadway in mile 27 of Bombay-Poona Road, Thana Division	16,646	5,000	6,600
74	Making improvements to low-lying miles 75 to 84 on Poona side of Khandala on Khandala-Poona Section by laying a surface of 2½" premixed asphalt macadam on the existing water bound surface in miles 70/2½ to 71/7 and 73/6 to 81/7, Poona Division ..	4,35,753	4,01,793	23,900
75	Moderuizing miles 3—13 on Poona-Satara Section, Poona Division.	1,31,650	10,000	60,000
76	Reconstructing one mile (mile 274/5 to 275/4) with 2" Shell-macadam, Dharwar Division	25,376	19,900	5,300

DETAILED ACCOUNT No. 50-A—*contd.*

CIVIL WORKS.

Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	
		Rs.	Rs.	Rs.
77	Improving the surface by providing soling and metalling, where necessary, and filling up the side widths and reconstructing and strengthening the masonry works in miles 145 to 182/3 on Section from Kolhapur to Sankeshwar, Belgaum Division ..	4,48,833	1,07,000	90,000
78	Improving the surface by providing soling and metalling, where necessary, and filling up the side widths and reconstructing and strengthening the masonary works on Section from Sankeshwar to Belgaum from miles 182/4 to 213/4, Belgaum Division.	3,10,992	79,700	60,000
79	Raising the level of the existing causeway over the Malaprabha river at Mugutkhan Hubli (Belgaum to mile 233 Section), Belgaum Division	86,448	1,000	20,000
	Bombay Konkan-Goa Road,			
80	Constructing R. C. C. bridge over the Patalganga river near Kharpada in mile 7/6 on Pen-Panvel Section, Thana Division ..	2,09,769	1,71,171	51,000
81	Causeways over the Balganga river and Balavli Nalla and diversion road in miles 4/3 to 4/7 of Pen-Panvel Section, Thana Division	90,490	81,581	10,000
82	Diverting Bombay-Konkan-Goa Road near Kudal on the section from Kudal to Bhangsal, Belgaum Division	15,599	10,000	2,000
83	Improving Dharamtar-Mahableshwar by raising certain portions in Section I from Dharamtar to Dasgaon, miles 13 to 56 (Vadkal-Mahad Section), Ratnagiri Division	59,163	50,180	3,000
84	Constructing the bridge over the Kundalika river near Kolad in mile 26 of Dharamtar-Mahableshwar Road, Ratnagiri Division	99,229	20,000	15,000
85	Constructing 6 culverts in Section I of Hatkhamba-Poladpur Road (Khed-Poladpur Section), Ratnagiri Division	48,428	42,105	3,000
86	Constructing bridges over the Shastri and Sonni rivers on Hatkhamba-Poladpur Road, Ratnagiri Division	4,24,859	700	40,000
87	Constructing R. C. C. bridge over the Rajapur creek at Rajapur in Section II of Pali-Phonda Road (Rajapur-Phonda Section), Ratnagiri Division	2,54,030	90,835	40,000
88	Asphalting portion of Hubli-Sholapur Road passing through Hubli Town—mile 0 to 1/2, Dharwar Division	44,479	4,000	23,000

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS
Orignal Works.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	
		Rs.	Rs.	Rs.
	Road from Belapur Station to Sangamner.			
89	Reconstructing and substantially improving the road, Ahmednagar Division	1,71,218	40,000	60,000
	Burhanpur-Raver-Yawal-Chopda-Shirpur-Shahada-Taloda-Raisingpur Road.			
90	Improvements to the road in miles 18—45 and 46—83 of Shirpur-Raver Section, Khandesh Division	7,26,900	10,000	85,000
91	*Asphaulting provincial roads passing through Dhulia—*			
	(a) Bombay-Agra Road	55,000	15,000	50,000
	(b) Dhulia-Sakri Road	18,800		
	(c) Dhulia-Edlabad-Nagpur Road	31,100		
	Nasik-Poona Road.			
92	Improving 4 furlongs in mile 125 beyond the level crossing near Nasik Road Station	11,000	2,000	8,000
	Chiplun-Karad-Jath-Bijapur-Sindgi-Raichur Road.			
93	Constructing a R. C. C. submersible bridge over the Krishna river on Karad-Bijapur Section, Satara Division	4,87,600	50,000	1,20,000
94	Reconstructing dangerous masonry works between Chiplun and Karad in mile 47 to Karad, Satara Division	31,355	15,000	16,000
95	Crossing over the Nandni river on Karad-Jath Section, Satara Division	49,916	1,000	10,000

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	
		Rs.	Rs.	Rs.
	Dhulia-Bhusawal-Edlabad-Nagpur Road.			
96	Extension from Edlabad to Ichhapur—			
	(*a*) Earthwork	1,14,320	42,106	12,000
	(*b*) Submersible bridge over the Purna river	3,48,000	26,400	85,000*
	(*c*) Other masonry works	81,700	....	15,000*
		5,44,020	68,506	1,12,000
	Nasik Station Road.			
97	Treating the water-bound macadam surface of the side widths excluding surfaces "D" and "E-1" with Shel-macadam 2½″ with ½″ seal coat, Nasik Division	1,06,132	600	50,000
	Roads in Poona.			
98	Modernizing of roads (I and II instalments)—			
	(1) Treating the surface of Bund Garden Road with 101-E Socony asphalt semi-penetration with seal coat ..	22,013		
	(2) Treating the surface of Connaught Road with 101-E Socony asphalt semi-penetration with seal coat ..	18,772		
	(3) Treating the surface of Sassoon Road with 101-E Socony asphalt semi-penetration with seal coat	25,612		
	(4) Treating the surface of Byramji Jijibhai Road with 101-E Socony asphalt semi-penetration with seal coat ..	15,135		
	(5) (*a*) Treating the surface of Koregaon Road and part of Richardson Road with 101-E Socony asphalt semi-penetration with seal coat	28,979		
	(*b*) Treating the surface of Nagar Road with 101-E Socony asphalt semi-penetration with seal coat	16,847		
	(6) Treating a portion of Sholapur Road in the Poona Cantonment with cement bound macadam 3″ thick and covering the surface with premix ½″ consolidated seal coat (cold process)	6,217		
	(7) Treating a portion of Bombay Road from Judge's Bungalow to Aundh Road No. 1 with Shelmacadam 2½″ thick with ½″ mixed seal coat	14,800		

*Half the amount is debitable to the Reserve with the Government of India in the Road Development Account.

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936–37.	
		Rs.	Rs.	Rs.
	Roads in Poona—contd.			
	(8) Treating a portion of Wellesley Road with Shelmacadam 2½″ thick with ½″ mixed seal coat	24,700		
	(9) Treating a portion of Bombay Road from Murrary Bridge to mile 111/0 with Shelmacadam 2½″ thick with ½″ mixed seal coat	26,600	3,08,053	50,000
	(10) Asphalting the surface of the Bombay Road from Murray Bridge to Nasik Road junction	1,01,896		
	(11) Asphalting the surface of the Sholapur Road from Cantonment limit to Bahiroba Nala	43,228		
	(12) Asphalting the surface of the Satara Road from Dhobi Ghat to the junction with Sholapur Road	24,680		
	(13) Asphalting the surface of the Shankar Shet Road from Swar Gate to Cantonment limit	41,565		
	(14) Asphalting the surface of the Nagar Road (2/6½ to 2/8).	5,150		
		4,16,194		
	Sholapur-Osmanabad-Yedshi-Chausala Road.			
99	Asphalting Provincial roads at Sholapur (mile 1/1 to 2/2) ..	30,250	10,000	8,00
	Mandvi-Madhi Road.			
100	Constructing cross drainage work over Balda nalla in mile 4, Surat and Broach Division	16,434	5,000	7,200
	Bandra-Ghodbander Road.			
101	Widening bridge No. 110 in mile 14/6 of Andheri-Mira Section, Thana Division	6,789	2,500	1,700

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936–37.	
		Rs.	Rs.	Rs.
	Alibag-Dharamtar-Campoli Road.			
102	Improvements to Dharamtar-Campoli Road, Thana Division.	80,511	25,000	29,000
	Bombay-Poona-Sholapur-Hyderabad Road.			
103	Reconstructing and substantially improving Poona-Sholapur Section from miles 5/1 to 35, Poona Irrigation Division ..	1,77,438	91,900	25,000
	Dharwar-Goa Road.			
104	Improvements to the bridge in mile 13/5, Dharwar Division ..	12,448	500	8,400
	Mirjan-Madras Frontier Road.			
105	Causeway over the Badgani creek on Kumta-Honawar Section, Kanara Division	57,131	15,000	30,000
106	Widening the road between Kumta and Honawar, miles 42 to 52, Kanara Division	1,11,818	13,000	20,000
	Kumta-Hubli Road.			
107	Improvements to miles 0 to 71/5, Kanara Division ..	2,29,384	1,46,771	20,000
	Belgaum-Khanapur-Haliyal-Yellapur-Sirsi Kodkini-Mysore Frontier Road.			
108	Improvements to Khanapur-Yellapur Road, Part I, Kanara Division	57,912	53,005	3,200
109	Improvements to Khanapur-Yellapur Road, Part II, Kanara Division	22,801	10,000	8,000
110	Improving Sirsi-Kodkini Road, Kanara Division ..	63,283	8,000	15,000
	Malwan-Phonda Road.			
111	Providing cross drainage works across 7 big nallas on Malwan-Phonda Road (Section from Malwan to Kankavli), Ratnagiri Division	1,50,119	300	10,000

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	
	Communications (*Road Development Account*)—contd.	Rs.	Rs.	Rs.
	New Works.			
	Bombay-Agra Road.			
112	Providing 2½" shelmacadam surface over 3" water bound macadam in miles 13/1 to 17/8 of Sion-Thana Section, Thana Division	1,24,800	....	20,000
113	Widening the existing asphalt width and providing stone kerbing at the end of the asphalt surface in miles 9/7 to 11/2 of Sion-Thana Section, Thana Division	13,077	....	1,500
114	Modernising miles 114, 115 and 116 at Nasik on Vihigaon-Nasik Section, Nasik Division	85,839	....	20,000
	Bombay-Poona-Bangalore Road.			
115	Modernising the road surface in miles 22—7—415 to 23—4—153 of Thana-Panvel Section, Thana Division	14,870	....	1,500
116	Widening the bridge in mile 37/3 of Bombay-Poona Road, Thana Division	18,977	....	8,900
117	Improvements to sections from Satara border to Kolhapur, miles 131—145, Belgaum Division	1,21,290	....	35,000
118	Asphalting the 3 miles gap—miles 264 to 266 of the Poona-Bangalore Road (Section from Dharwar to Hubli), Dharwar Division	1,10,630	....	20,000
	Bandra-Ghodbunder Road.			
119	Providing cement concrete road in miles 9/8 to 12/8 of Andheri-Mira Section, Thana Division	1,19,801	....	49,000
	Bombay-Konkan-Goa Road.			
120	Re-constructing culvert No. 9 in mile No. 2/3 of Pen-Panvel Section, Thana Division	6,000	....	6,000
121	Constructing a bridge in mile No. 17/4 in place of a low level causeway over the Palaspa Nalla of Pen-Panvel Section, Thana Division	12,650	....	8,000
122	Diversion of the road outside Mahad Town and constructing a bridge over the Gandhari river in mile 55 of Dharamtar-Mahableshwar Road, Ratnagiri Division	2,21,350	....	20,000
123	Improving surface of the Dharamtar-Mahableshwar Road, miles 1/3 to 62 (Part I), Ratnagiri Division	4,31,980	....	15,000

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	
		Rs.	Rs.	Rs.
	Dhandhuka-Dholera Road.			
124	Diverting the portion of Dhandhuka-Dholera road passing through Dhandhuka Town, Ahmedabad Division	21,218	....	8,000
	Kaira-Ahmedabad-Dakor Road.			
125	Improving the road surface of Mehmedabad-Mehudha Section, Kaira and Panch Mahals Division	46,281	....	15,000
126	Constructing culvert over Kanewal Kotur in mile No. 15/3 in place of existing dip on Mehudha-Dakor Section, Kaira and Panch Mahals Division.	9,988	....	1,000
	Madhi-Buhari Road.			
127	Improving miles 9/2 to 16/2 of Madhi-Buhari Road, Surat and Broach Division	38,689	....	8,000
	Nadiad-Kaira Road.			
128	Modernising miles 0—3—100 to 24—near Nadiad Station, Kaira and Panch Mahals Division	36,750	....	7,500
	Surat-Sabargam Road.			
129	Modernising miles 2/4 to 6/6½ near Surat town with ¾" premix carpet, Surat and Broach Division	33,234	....	9,000
	Broach-Jambusar Road.			
130	Modernising the road surface in miles 1/4 to 4/4 near Broach town with ¾" premix carpet, Surat and Broach Division ..	22,800	....	10,000
	Civil Station Road near Godhra.			
131	Modernising miles 0/0 to 2/0 near Godhra town, Kaira and Panch Mahals Division	15,484	....	3,000
	Surat-Olpad Road.			
132	Modernising the road surface in miles 1/1 and 2, 2/2, 4/0 to 5/2, 11/0 to 12/2 near Surat City with ¾" premix carpet, Surat and Broach Division	21,205	....	10,000
	Nadiad-Anand Road.			
133	Modernising the road surface in mile 0/0 to 2/0 and 0/0 to 0/5 near Nadiad Town, Kaira and Panch Mahals Division ..	35,225	....	8,000
	Dohad-Jhalod Road.			
134	Modernising miles 0 to 2 near Dhoad Town. Kaira and Panch Mahals Division	28,575	....	3,500
	Nadiad-Kapadvanj Road.			
135	Modernising miles 0/0 to 0—1—295 and from 0—2—195 to mile No. 2 near Nadiad Town, Kaira and Panch Mahals Division ..	28,550	....	4,500

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	
		Rs.	Rs.	Rs.
	Roads in Poona.			
136	Modernising of roads in Poona, III instalment— Rs.			
	(a) Prince of Wales Drive 79,200	1,31,777	....	20,000
	(b) Jamshetjee Jijibhoy Road 29,000			10,000
	(c) Sassoon Hospital Road 22,677			8,000
	Nasik-Trimbak-Gundaghat Road.			
137	Modernising first two miles from Nasik on Nasik-Trimbak Section, Nasik Division	49,300	....	15,000
	Camp-Deolali Road.			
138	Modernising the whole road (length 3¾ miles), Nasik Division ..	92,434	....	30,000
	Poladpur-Mahableshwar-Surul Road.			
139	Modernising a portion of Mahableshwar—Surul road miles Nos. 14—5 to 16—4 inclusive (lying within Panchgani Municipal limit), Satara Division	27,325	....	10,000
	Roads round about Ahmednagar.			
140	Modernising Provincial roads in and adjoining the Ahmednagar City and Cantonment	2,04,288	....	50,000
	Rs.			
	Ahmednagar-Manmad Road 28,195			
	Ahmednagar-Dhond Road 5,430			
	Poona Ahmednagar Road 27,096			
	Ahmednagar-Paithan Road (1 mile 4 furlongs) .. 30,832			
	Do. (1 mile 4 furlongs to 3 miles). 30,871			
	Ahmednagar-Shevgaon Road 43,613			
	Ahmednagar-Sholapur Road 38,251			
	2,04,288			
	Roads in and round about Belgaum.			
141	Modernising of roads	1,69,022	....	20,000
	Poona-Sholapur-Bijapur-Hubli Road.			
142	Improvements to road surface from miles 23/3 to 38 of Hubli-Sholapur Road, Dharwar Division	91,503	....	15,000
143	Asphalting provincial roads at Sholapur—			
	(a) Sholapur-Hyderabad Road	75,000	....	30,000
	(b) Sholapur-Bijapur Road			

DETAILED ACCOUNT No. 50-A.—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	
	Gotur-Tasgaon Road.	Rs.	Rs.	Rs.
144	Improving surface by providing soling and metalling where necessary and filling up the side widths on the section from Gotur to Tasgaon, Belgaum Division	60,148	....	15,000
	Dharwar-Saundatti-Bagewadi Road.			
145	Improvements to Dharwar-Saundatti-Bagewadi Road—Section from Dharwar to Saundatti, Dharwar Division	53,097	....	10,000
	Deogad-Kaladgi Road.			
146	Improving surface by providing soling and metalling where necessary and filling up side widths, Belgaum Division ..	28,947	....	10,000
	Nasik Station Road.			
147	Repairing existing treated surface excluding surfaces "D" and "E-1" (including providing seal-coat), Nasik Division ..	40,260	....	7,000
	Experimental Works.			
148	Providing Shalimar premix tar carpet 1½″ thick to the central portion in first half mile and Shalimar tar surface treatment to the two sides widths and providing cut back asphalt carpet 1½″ thick to the central portion of second half mile and 2½″ premixed asphalt macadam surface with ½″ mixed seal coat to the sides widths in the same length on Nasik Station Road ..	37,987	....	15,000
149	Treating the surface D (total length 2,780 feet) previously treated with Trinidad paint coat and Trinidad refined asphalt with premixed asphalt macadam 2½″ thick with ½″ seal coat consolidated on Nasik Station Road..	22,023	....	10,000
	Total—Communications (Road Development Account) ..			19,74,000
	MISCELLANEOUS.			
	Minor works.			
150	Superintending Engineer, Deccan Irrigation Circle	....	....	500
	Total—Original Works ..			35,58,000

DETAILED ACCOUNT No. 50-B.
CIVIL WORKS.
Repairs.

B-Repairs—			
(*i*) Ordinary—			
Northern Circle	..	..	5,65,000
Central Circle	*Chargeable*	..	*80,000*
	Votable	..	5,40,000
Southern Circle	..	..	4,25,000
Deccan Irrigation Circle	..	..	1,51,000
Electrical Circle	*Chargeable*	..	*21,000*
	Votable	..	70,000
	Total	..	18,52,000
(*ii*) Road Development Account—			
Northern Circle	..	..	7,000
Southern Circle	..	..	15,000
	Total	..	22,000
Total ..	*Chargeable*	..	*1,01,000*
	Votable	..	17,73,000

DETAILED ACCOUNT No. 50-C.

CIVIL WORKS.

Establishment.

I.—CHIEF ENGINEER.	Rs.
Secretariat.	
(a) Pay of Officers—	
Secretary and Deputy Secretaries ... ... *Chargeable* ...	*34,700*
Assistant Secretary and Assistant Engineer ... ... Votable ...	7,800
Architectural Adviser to Government (part-time) ... ... Votable ...	3,600
Total ... *Chargeable* ...	*34,700*
Total ... Votable ...	11,400
(b) Pay of Establishment—	
Superintendents, senior assistants, junior assistants, clerks, draftsmen, stenographer and typists	62,854
Servants	1,926
Temporary establishment	3,020
Total—Votable ...	67,800
(c) Allowances, etc.—	
Travelling allowance ... ... *Chargeable* ...	*500*
Travelling allowance ... ... Votable ...	500
House-rent and other allowances ... ... *Chargeable* ...	*1,800*
House-rent and other allowances ... ... Votable ...	3,200
Total ... *Chargeable* ...	*2,300*
Total ... Votable ...	3,700
(d) Contingencies—	
Contract contingencies	900
Non-contract contingencies	1,500
Total—Votable ...	2,400
TOTAL—Secretariat ...	1,22,300
Chargeable ...	*37,000*
Votable ...	85,300
II.—SPECIALIST OFFICERS.	
Electrical Engineer to Government.	
(a) Pay of Officers—	
Electrical Engineer to Government ... ... *Chargeable* ...	*10,900*
Total ... *Chargeable* ...	*10,900*
(b) Pay of Establishment—	
Clerks and draftsman	3,620
Servant	144
Temporary establishment	1,836
Total—Votable ...	5,600
Carried over ...	16,500

DETAILED ACCOUNT No. 50-C.

CIVIL WORKS.
Establishment.

		Rs.
II.—SPECIALIST OFFICERS—contd.		
Electrical Engineer to Government—contd.		
	Brought forward ...	16,500
(c) Allowances, etc.—		
Travelling allowance	*Chargeable* ...	*1,000*
	Votable ...	50
House rent and other allowances	*Chargeable* ...	......
	Votable ...	250
Total ...	*Chargeable* ...	*1,000*
	Votable ...	300
(d) Contingencies—		
Non-contract contingencies	... ...	200
	Total—Votable ...	200
	Total ...	18,000
	Chargeable ...	*11,900*
	Votable ...	6,100
EXECUTIVE.		
Electrical Division.		
(a) Pay of Officers—		
Executive Electrical Engineer and Electrical Inspector ...	Votable ...	5,200
Assistant Engineers and temporary Engineers	Votable ...	8,500
Total ...	Votable ...	13,700
(b) Pay of Establishment—		
Accountant, Clerks, Draftsman, Driver and Ferro Typists ...	... ...	11,106
Servants	... ...	504
Temporary establishment	... ...	54,090
	Total—Votable ...	65,700
(c) Allowances, etc.—		
Travelling allowance	Votable ...	10,800
House rent and other allowances	Votable ...	4,600
Total ...	Votable ...	15,400
(d) Contingencies—		
Non-contract contingencies	... ...	3,400
	Total—Votable ..	3,400
	Total ...	98,200
	Votable ...	98,200
Probable savings ...	Votable ...	-700
GRAND TOTAL—Electrical Branch ...		1,15,500
	Chargeable ...	*11,900*
	Votable ...	1,03,600

DETAILED ACCOUNT No. 50-C.

CIVIL WORKS.
Establishment.

Establishment for the Government Central Stores, Workshop and Training Centre, Dapuri.		Rs.
(a) Pay of Officers—		
Executive Mechanical Engineer and Works Manager	Votable ...	8,300
(b) Pay of Establishment—		
Temporary establishment	Votable ...	20,700
(c) Allowances, etc.—		
Travelling allowance	Votable ...	1,500
(d) Contingencies—		
Non-contract contingencies	Votable ...	1,000
	Probable savings—Votable ...	−100
Deduct—Moiety of the cost of pay and travelling allowance of the Executive Mechanical Engineer and Works Manager debitable to the head "39, Public Health"	Votable ...	......
	TOTAL—Votable ...	31,400

Northern Circle.

III.—SUPERINTENDING ENGINEER.

(a) Pay of Officers—		
Superintending Engineer	*Chargeable* ...	*11,700*
Assistant Engineer	Votable ...	3,500
Total ...	*Chargeable* ...	*11,700*
	Votable ...	3,500
(b) Pay of Establishment—		
Clerks and draftsman	... ...	8,306
Servants	... ...	864
Temporary establishment	... ...	1,230
	Total—Votable ...	10,400
(c) Allowances, etc.—		
Travelling allowance	*Chargeable* ...	*1,400*
	Votable ...	200
House rent and other allowances	*Chargeable* ...	*1,300*
	Votable ...	2,100
Total ...	*Chargeable* ...	*2,700*
	Votable ...	2,300
(d) Contingencies—		
Contract contingencies	... ...	500
Non-contract contingencies	... ...	400
	Total—Votable ...	900
	Total—Superintending Engineer ...	31,500
	Chargeable ...	*14,400*
	Votable ...	17,100

DETAILED ACCOUNT No. 50-C.

CIVIL WORKS.
Establishment.

Northern Circle—contd.		Rs.
Construction.		
IV.—EXECUTIVE.		
(a) Pay of Officers—		
Executive Engineers and Assistant Executive Engineers ...	*Chargeable* ...	*43,500*
Assistant Engineers	Votable ...	49,666
Leave salary	Votable ...	734
Total ...	*Chargeable* ...	*43,500*
	Votable ...	50,400
(b) Pay of Establishment—		
Supervisors, overseers, accountants, clerks, draftsmen, storekeepers and telephone operator		1,24,364
Chowkidars, mechanics, carpenters, fitter, polishman, gatekeepers and hamals ...		5,554
Servants		2,284
Temporary establishment		44,198
	Total—Votable ...	1,76,400
(c) Allowances, etc.—		
Travelling allowance	*Chargeable* ...	*6,830*
	Votable ...	21,500
House rent and other allowances	*Chargeable* ...	*270*
	Votable ...	11,000
Total ...	*Chargeable* ...	*7,100*
	Votable ...	32,500
(d) Contingencies—		
Non-contract contingencies		15,030
Pay of menials		1,370
	Total—Votable ...	16,400
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department	Votable ...	......
	Total—Executive ...	3,26,300
	Chargeable ...	*50,600*
	Votable ...	2,75,700
	GRAND TOTAL—Northern Circle ...	3,57,800
	Chargeable ...	*65,000*
	Votable ...	2,92,800
Central Circle.		
III.—SUPERINTENDING ENGINEER.		
(a) Pay of Officers—		
Superintending Engineer	*Chargeable* ...	*12,900*
Assistant Engineer	Votable ...	3,500
Total ...	*Chargeable* ...	*12,900*
	Votable ...	3,500
	Carried over ...	16,400

DETAILED ACCOUNT No. 50-C.

CIVIL WORKS.

Establishment.

		Rs.
Central Circle—contd.		
III.—SUPERINTENDING ENGINEER—contd.		
	Brought forward ...	16,400
(b) Pay of Establishment—		
Clerks and drafstman		8,554
Servants		756
Temporary establishment		2,490
	Total—Votable ...	11,800
(c) Allowances, etc.—		
Travelling allowance	*Chargeable* ...	*1,200*
	Votable ...	800
Total ...	*Chargeable* ...	*1,200*
	Votable ...	800
(d) Contingencies—		
Non-contract contingencies		1,500
	Total—Votable ...	1,500
	Total, Superintending Engineer ...	31,700
	Chargeable ...	*14,100*
	Votable ...	17,600
Construction.		
IV.—EXECUTIVE.		
(a) Pay of Officers—		
Executive Engineers	*Chargeable* ...	*33,450*
Assistant Engineers	Votable ...	58,400
Leave salary	*Chargeable* ...	*4,550*
Total ...	*Chargeable* ...	*38,000*
	Votable ...	58,400
(b) Pay of Establishment—		
Supervisors, overseers, accountants, clerks, draftsmen and storekeepers		1,26,749
Chowkidars		390
Servants		2,778
Temporary establishment		41,283
Probable savings		- 6,000
	Total—Votable ...	1,65,200
(c) Allowances, etc.—		
Travelling allowance	*Chargeable* ...	*5,200*
	Votable ...	25,240
House-rent and other allowances	Votable ...	360
Total ...	*Chargeable* ...	*5,200*
	Votable ...	25,600
	Carried over ...	2,92,400

DETAILED ACCOUNT No. 50-C.

CIVIL WORKS.
Establishment.

		Rs.
Central Circle—contd.		
Construction—contd.		
IV.—EXECUTIVE—contd.		
	Brought forward ...	2,92,400
(d) Contingencies—		
Non-contract contingencies		12,200
	Total—Votable ...	12,200
	Total, Executive ...	3,04,600
	Chargeable ...	*43,200*
	Votable ...	2,61,400
	GRAND TOTAL, Central Circle ...	3,36,300
	Chargeable ...	*57,300*
	Votable ...	2,79,000
Southern Circle.		
III.—SUPERINTENDING ENGINEER.		
(a) Pay of Officers—		
Superintending Engineer	*Chargeable* ...	*12,900*
Assistant Engineer	Votable ...	3,100
Total ...	*Chargeable* ...	*12,900*
	Votable ...	3,100
(b) Pay of Establishment—		
Clerks and draftsman		6,818
Chowkidar		90
Servants		576
Temporary establishment		216
	Total—Votable ...	7,700
(c) Allowances, etc.—		
Travelling allowance	*Chargeable* ...	*1,200*
	Votable ...	400
Total ...	*Chargeable* ...	*1,200*
	Votable ...	400
(d) Contingencies—		
Non-contract contingencies		500
Pay of menials		100
	Total—Votable ...	600
	Total, Superintending Engineer ...	25,900
	Chargeable ...	*14,100*
	Votable ...	11,800

DETAILED ACCOUNT No. 50-C.

CIVIL WORKS.
Establishment.

		Rs.
Southern Circle—contd.		
Construction.		
IV.—EXECUTIVE.		
(a) Pay of Officers—		
Executive Engineers	*Chargeable* ...	*30,700*
Assistant Engineers	Votable ...	48,900
Total ...	*Chargeable* ...	*30,700*
	Votable ...	48,900
(b) Pay of Establishment—		
Supervisors, overseers, accountants, clerks, draftsmen and storekeepers ...	...	1,02,824
Chowkidars	...	738
Servants	...	1,626
Temporary establishment	...	24,212
	Total—Votable ...	1,29,400
(c) Allowances, etc.—		
Travelling allowance	*Chargeable* ...	*3,800*
	Votable ...	24,900
Total ...	*Chargeable* ...	*3,800*
	Votable ...	24,900
(d) Contingencies—		
Non-contract contingencies	...	7,670
Pay of menials	...	630
	Total—Votable ...	8,300
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department	Votable ...	......
	Total—Executive ...	2,46,000
	Chargeable ...	*34,500*
	Votable ...	2,11,500
GRAND TOTAL—Southern Circle ...		2,71,900
	Chargeable ...	*48,600*
	Votable ...	2,23,300
Deccan Irrigation Circle.		
III.—SUPERINTENDING ENGINEER.		
(a) Pay of Officers—		
Superintending Engineer	*Chargeable* ...	*11,100*
Assistant Engineer	Votable ...	3,300
Total ...	*Chargeable* ...	*11,100*
	Votable ...	3,300
	Carried over ...	14,400

DETAILED ACCOUNT No. 50-C.

CIVIL WORKS.

Establishment.

		Rs.
Deccan Irrigation Circle—contd.		
III.—**SUPERINTENDING ENGINEER**—contd.		
	Brought forward ...	14,400
(b) Pay of Establishment—		
Clerks and draftsman		8,500
Servants		770
Temporary establishment		1,830
	Total—Votable ...	11,100
(c) Allowances, etc.—		
Travelling allowance	*Chargeable* ...	*1,500*
	Votable ...	500
Total ...	*Chargeable* ...	*1,500*
	Votable ...	500
(d) Contingencies—		
Non-contract contingencies		1,200
	Total—Votable ...	1,200
	Total—Superintending Engineer ...	28,700
	Chargeable ...	*12,600*
	Votable ...	16,100
Construction.		
IV.—**EXECUTIVE.**		
(a) Pay of Officers—		
Executive Engineers and Assistant Executive Engineers ...	*Chargeable* ...	*30,300*
Assistant Engineers	Votable ...	64,000
Total ...	*Chargeable* ...	*30,300*
	Votable ...	64,000
(b) Pay of Establishment—		
Supervisors, overseers, clerks, accountants, draftsmen and storekeepers		1,26,454
Chowkidars		480
Servants		2,466
Temporary establishment		77,700
Probable savings		−7,000
	Total—Votable ...	2,00,100
(c) Allowances, etc.—		
Travelling allowance	*Chargeable* ...	*5,500*
	Votable ...	30,500
Total ...	*Chargeable* ...	*5,500*
	Votable ...	30,500
	Carried over ...	3,30,400

DETAILED ACCOUNT No. 50-C.

CIVIL WORKS.
Establishment.

		Rs.
Construction—contd.		
IV.—EXECUTIVE—contd.		
	Brought forward ...	3,30,400
(d) Contingencies—		
Non-contract contingencies		12,600
Pay of menials		500
	Total—Votable ...	13,100
	Total—Executive ...	3,43,500
	Chargeable ...	*35,800*
	Votable ...	3,07,700
	GRAND TOTAL—Deccan Irrigation Circle ...	3,72,200
	Chargeable ...	*48,400*
	Votable ...	3,23,800
Hydro Dynamic Research Station.		
(a) Pay of Officers—		
Director	*Chargeable* ...	*10,750*
Executive Engineer	*Chargeable* ...	*3,650*
Assistant Engineer	Votable ...	2,400
Total ...	*Chargeable* ...	*14,400*
	Votable ...	2,400
(b) Pay of Establishment—		
Supervisor and overseer		1,815
Temporary establishment		5,685
	Total—Votable ...	7,500
(c) Allowances, etc.—		
Travelling Allowance	*Chargeable* ...	*1,500*
	Votable ...	1,000
Total ...	*Chargeable* ...	*1,500*
	Votable ...	1,000
(d) Contingencies—		
Contingencies		2,000
	Total—Votable ...	2,000
	GRAND TOTAL—Hydro Dynamic Research Station ...	28,800
	Chargeable ...	*15,900*
	Votable ...	12,900

DETAILED ACCOUNT No. 50-C.

CIVIL WORKS.
Establishment.

		Rs.
Provision for officers reverting from deputation to the Public Works Department	Votable ...	3,400
Deduct—Probable savings on account of leave allowances payable in England	*Chargeable* ...	−2,000
Lump sum charges creditable to other Governments, Departments, etc.—		
(*a*) Establishment charges payable to District Local Boards on account of provincial works carried out by them	Votable ...	10,400
TOTAL—Charges in India ...		16,48,000
	Chargeable ...	*2,82,100*
	Votable ...	13,65,900
Charges in England—		
(*a*) Leave salaries and deputation pay—		
High Commissioner for India	*Chargeable* ...	*40,680*
(*b*) Sterling overseas pay—		
High Commissioner for India	*Chargeable* ...	*25,920*
	Votable ...	2,400
Deduct—Moiety of the leave salary and sterling overseas pay of the Executive Mechanical Engineer and Works Manager, Government Central Stores, Workshop and Training Centre, Dapuri, debitable to the head '39—Public Health'	Votable ...	......
TOTAL—Charges in England ...		69,000
	Chargeable ...	*66,600*
	Votable ...	2,400
GRAND TOTAL—Ordinary establishment charges in India and England ...		17,17,000
	Chargeable ...	*3,48,700*
	Votable ...	13,68,300

DETAILED ACCOUNT No. 50-D.
CIVIL WORKS.
Tools and Plant.

		Rs.
D-Tools and Plant—		
Northern Circle		19,000
Central Circle	*Chargeable*	*2,000*
	Votable	32,000
Southern Circle		15,000
Deccan Irrigation Circle		10,000
Electrical Circle		5,000
	Total	83,000
Total	*Chargeable*	*2,000*
	Votable	81,000

DETAILED ACCOUNT No. 50-E.
CIVIL WORKS.
Grants-in-aid.

Grants to local boards for local public works—	
(*a*) Commissioner, Northern Division	1,15,700
(*b*) Commissioner, Central Division	1,87,000
(*c*) Commissioner, Southern Division	95,200
Grant-in-aid to the District Local Board, Kanara, for the use of its roads by the Forest Department	25,000
Grant-in-aid to the District Local Board, Kolaba, for repairs to a section of Cheul-Roha Road	100
Total	4,23,000

DETAILED ACCOUNT No. 50-F.

CIVIL WORKS.

Suspense.

	Rs.
Northern Circle	....
Central Circle	1,800
Southern Circle	200
TOTAL	2,000

52-BOMBAY DEVELOPMENT SCHEME.	Detailed Account No.	
		Rs.
1-Original Works	52A	6,100
2-Repairs		1,30,000
3-Establishment		39,900
4-Tools and Plant		....
5-Suspense		....
TOTAL Vetable ..		1,76,000

DETAILED ACCOUNT No. 52-A.

BOMBAY DEVELOPMENT SCHEME.

	Rs.
1-Original Works—	
(*a*) Land acquisition expenditure including law charges in connection with Suburban Schemes	2,300
(*b*) Other works	3,800
Total ..	6,100
2-Repairs—	
(*a*) Rents and taxes, etc., for chawls, etc.	78,000
(*b*) Other repairs expenditure	52,000
Total ..	1,30,000
3-Establishment—	
(1) Revenue establishment of chawls—	
(*a*) Pay of officers	2,254
(*b*) Pay of establishment	31,140
(*c*) Allowances, etc.	5,276
(*d*) Contingencies	1,230
(*e*) *Add*—Amount transferred from "7 Land Revenue" on account of moiety of the pay of the Accountant on the establishment of the Collector of Bombay (*Vide* page 5).	....
Total, 3 (1) ..	39,900
(2) Public Works establishment—	
Establishment	....
Total, 3 (2) ..	....
TOTAL, Establishment ..	39,900

54-FAMINE RELIEF.

			Rs.
54-A, FAMINE RELIEF.			
Expenditure met from Famine Relief Fund		.. ..	3,48,000
Total, 54-A, Famine Relief	..	*Chargeable* ..	....
		Votable ..	3,48,000
54-B, TRANSFERS TO FAMINE RELIEF FUND	..	.. Votable ..	3,10,000
		GRAND TOTAL ..	6,58,000

55-SUPERANNUATION ALLOWANCES AND PENSIONS.		Detailed Account No.	
			Rs.
A-Superannuation and retired allowances	*Chargeable..*		*62,000*
	Votable ..		39,50,000
B-Compassionate allowances	*Chargeable..*		*1,000*
	Votable ..	55-B	28,000
C-Gratuities	*Chargeable..*		....
	Votable ..	55-C	8,000
D-Pensions for distinguished and meritorious services or for political considerations	*Chargeable..*		*5,000*
E-Covenanted Civil Service Pensions	*Chargeable..*		*52,000*
F-Pensions under the Indian Civil Service Family Pension Regulations	*Chargeable..*		*9,000*
G-Donations to service funds	Votable ..		5,000
H-Donations to Provident Funds	*Chargeable..*		....
	Votable ..		....
I-Equated Payments of commuted value of pensions charged to capital	*Chargeable..*		....
	Votable ..		....
J-Charges in England	*Chargeable..*	55-J	*11,66,000*
	Votable ..		1,60,000
K-Loss or gain by Exchange	*Chargeable..*		....
	Votable ..		....
L-*Deduct*—Actual amount of pensions recovered from other Governments	*Chargeable..*		*– 1,66,000*
	Votable ..		– 1,48,000
M-*Deduct*—Pensionary charges transferred to Commercial Departments	*Chargeable..*		....
	Votable ..		....
		TOTAL ..	51,32,000
	Chargeable	..	*11,29,000*
	Votable	..	40,03,000

DETAILED ACCOUNT No 55B.
B-Compassionate Allowances.

B (1) Compassionate allowances	*Chargeable*	..	*1,000*
	Votable	..	7,000
B (2) Miscellaneous allowances and rewards		..	20,000
B (4) Compassionate fund allowances		..	1,000
B (5) Compensation under Workmen's Compensation Act		..	....
Total ..	*Chargeable*	..	*1,000*
	Votable	..	28,000

DETAILED ACCOUNT No. 55C.
C-GRATUITIES.

Gratuities	*Chargeable*	..	....
	Votable	..	6,000
Compassionate gratuities	Votable	..	....
Compassionate fund gratuities	Votable	..	2,000
Write back of expenditure on gratuities to retrenched personnel..	Votable	..	....
Total ..	*Chargeable*	..	....
	Votable	..	8,000

DETAILED ACCOUNT No. 55-J.
SUPERANNUATION ALLOWANCES AND PENSIONS.
J-Charges in England.

		Rs.
Pensions		
Secretary of State	*Chargeable* ..	*1,66,000*
High Commissioner for India	*Chargeable* ..	*10,00,000*
	Votable ..	1,60,000
Total ..	*Chargeable* ..	*11,66,000*
	Votable ..	1,60,000

55-A-COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.

Amount transferred from the head "83-Payments of commuted value of pensions"—*Vide* page 280.	*Chargeable* ..	....
	Votable ..	....
TOTAL ..		....

56-STATIONERY AND PRINTING.	Detailed Account No.	
		Rs.
I-Stationery—		
A–Stationery offices and stores	56-A	48,600
B–Purchase of stationery stores	56-B	2,45,600
C–Stationery supplied from Central stores	....	200
II-Printing—		
D–Government presses	56-D	2,16,700
E–Printing at private presses	56-E	500
F–Cost of printing work done by other Governments	....	300
G–Charges in England	56-G	47,800
H–Loss or gain by exchange	....	....
J–*Deduct*—Value of stationery supplied to and the cost of printing work done for commercial and other paying departments	56-J	—300
Rounding ..	....	—400
TOTAL .. Votable ..	....	5,59,000

DETAILED ACCOUNT No. 56A.
STATIONERY AND PRINTING.
I-Stationery.

	Rs.
SUMMARY.	
A-STATIONERY OFFICES AND STORES	48,600
B-PURCHASE OF STATIONERY STORES	2,45,600
Total .. Votable ..	2,94,200
A-STATIONERY OFFICE— **Superintendence.**	
A-1 (1) Pay of Officers—	
Superintendent (750—1,200)	4,600
A-1 (2) Pay of Establishment—	
Assistant superintendents, clerks and mechanics (30—400)	24,900
Servants (11—60)	4,243
Temporary establishment	1,436
Probable savings	—1,079
Total ..	29,500
A-1 (3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	100
House-rent and other allowances	1,000
Total ..	1,100
A-1 (4) Contingencies—	
Contract contingencies	6,000
Non-contract contingencies	6,000
Special contingencies	300
Pay of menials	1,100
Total ..	13,400
Total, Superintendence .. Votable ..	48,600
B-Purchase of Stationery Stores.	
B-(1) Purchase of Stationery Stores	2,45,600
B-(2) Customs duty	....
Total .. Votable ..	2,45,600

DETAILED ACCOUNT No. 56-D.
STATIONERY AND PRINTING.
II-Printing—
Government Presses

	Rs.
D. GOVERNMENT PRESSES—	
D-1 Government Central Press, Bombay	1,81,600
D-2 Alienation Department Printing Press, Poona	1,300
D-3 Jail Press	33,800
TOTAL, Government Presses .. Votable ..	2,16,700
D-1 (1) GOVERNMENT CENTRAL PRESS, BOMBAY.	
D-1 (1) Pay of Officers—	
Manager (450—900)	2,800
D-1 (2) Pay of Establishment—	
Operatives (12—90)	94,943
Branch supervision (45—400)	9,873
Auxiliaries (21—160)	5,832
Reading branch (30—250)	26,973
Office establishment—	....
Superior establishment (50—270)	20,303
Inferior establishment (20—30)	3,576
Temporary establishment	100
Probable savings	—1,100
Total ..	1,60,500
D-1 (3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	40
Overtime allowance	1,000
House-rent and other allowances	1,260
Bonus	8,000
Total ..	10,300
D-1 (4) Contingencies—	
Non-contract contingencies	5,500
Pay of menials	270
Additions to plant and machinery	....
Customs duty	1,030
Supplies and services	9,000
Total ..	15,800
D-1 (5) Stores—Raw Materials	7,500
D-1 (6) Provision for Depreciation	....
D-1 (7) Renewals and Replacements	12,250
Customs duty	1,050
Less—Amount transferred from the Depreciation Fund	—16,800
Total ..	—3,500
D-1 (8) Deduct—English cost of stores	—11,800
TOTAL, Government Central Press .. **Votable** ..	1,81,600

DETAILED ACCOUNT No. 56-D.
STATIONERY AND PRINTING.
II-Printing—
Government Presses—contd.

	Rs.
D-2 ALIENATION DEPARTMENT PRINTING PRESS, POONA.	
D-2 (1) Pay of Establishment—	
Operatives (22—80)	1,200
D-2 (2) Allowances, Honoraria, etc.—	
House-rent and other allowances	....
D-2 (3) Contingencies—	
Non-contract contingencies	100
TOTAL, Alienation Department Printing Press .. Votable ..	1,300
D-3 JAIL PRESS.	
Yeravda Prison Press.	
D-3 (1) Pay of Officers—	
Manager (300—15—600)	2,300
D-3 (2) Pay of Establishment—	
Operatives (40—65)	2,490
Branch supervision (30—175)	5,325
Auxiliaries (30—50)	450
Reading branch (30—140)	2,295
Office establishments—	
Superior establishment (25—140)	7,710
Inferior establishment (18—20)	330
Total ..	18,600
Carried over ..	20,900

DETAILED ACCOUNT No. 56-D.
STATIONERY AND PRINTING.
II-Printing—
Government Presses—contd.

	Rs.
D-3 JAIL PRESS—contd.	
Yeravda Prison Press—contd.	
Brought forward ..	20,900
D-3 (3) Allowances, Honoraria, etc.—	
Travelling allowance (ordinary)	45
Overtime allowance	50
House-rent and other allowances	....
Bonus	105
Total ..	200
D-3 (4) Contingencies—	
Non-contract contingencies	2,050
Customs duty	350
Supplies and services	20,800
	23,200
D-3 (5) Stores—	
Raw materials	11,000
D-3 (6) Provision for Depreciation	....
D-3 (7) Renewals and Replacements	23,600
Customs duty	500
Less—Amount transferred from the Depreciation Fund	—24,100
Total ..	....
D-3 (8) Deduct—English Cost of Stores	—21,500
TOTAL, Jail Press .. Votable ..	33,800

DETAILED ACCOUNT No. 56-E.
STATIONERY AND PRINTING.
II-Printing—
Printing at Private Presses.

	Rs.
Land revenue	450
General administration	30
Administration of justice	20
TOTAL .. Votable ..	500

DETAILED ACCOUNT No. 56-G.
STATIONERY AND PRINTING.
Charges in England.

Leave salaries and deputation pay—High Commissioner for India	1,980
Sterling overseas pay—High Commissioner for India	1,600
Stores—High Commissioner for India	44,250
Rounding	—30
Grand Total .. Votable ..	47,800

DETAILED ACCOUNT No. 56-J.
STATIONERY AND PRINTING.
Deduct—**Value of Stationery supplied to and the cost of printing work done for commercial and other paying departments.**

Deduct—Recoveries on account of printing work done for—	
(*i*) Commercial departments	—300
Total .. Votable ..	—300

57-MISCELLANEOUS.	Detailed Account No.	
		Rs.
Allowances, Rewards, etc.—		
A-ALLOWANCES TO TERRORISTS AND OTHER STATE PRISONERS ..		800
Books and Periodicals—		
B-COST OF BOOKS AND PERIODICALS		100
Charity—		
C-DONATIONS FOR CHARITABLE PURPOSES	57-C	57,100
D-CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS, ETC.	57-D	3,300
Miscellaneous—		
F-REWARDS FOR DESTRUCTION OF WILD ANIMALS		600
G-PETTY ESTABLISHMENTS	57-G	.....
H-IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF ..		24,000
I-RENTS, RATES AND TAXES	57-I	1,70,500
J-CONTRIBUTIONS	57-J	1,20,200
L-MISCELLANEOUS CHARGES FOR THE TREATMENT OF PATIENTS AT THE PASTURE INSTITUTE		200
M-MISCELLANEOUS DURBAR CHARGES	57-M	2,500
N-CHARGES IN CONNECTION WITH THE VILLAGE PANCHAYATS ACT (BOMBAY).	57-N	12,900
O-MISCELLANEOUS AND UNFORESEEN CHARGES	57-O	2,000
P-CHARGES IN ENGLAND*		800
Q-LOSS OR GAIN BY EXCHANGE		.....
For rounding ..		.....
TOTAL .. Votable ..		3,95,000

* Other charges—High Commissioner for India.

DETAILED ACCOUNT No. 57-C.
MISCELLANEOUS.
CHARITY.
C-Donations for Charitable Purposes.

	Rs.
C-1-Donations to institutions.	
Grants-in-aid, Donations and Contributions.	
General Department.	
Blind Asylum Fund, Dhulia	110
St. Joseph's Foundling Home	2,000
Naigam Social Service Centre	725
Revenue Department.	
Ex Services Association, Bombay branch	720
Home Department.	
Widows' Home	2,400
Female Workshop	2,500
Strangers' Friend Society	3,000
Bombay League of Mercy	13,610
Pandharpur Orphanage	250
Bombay Vigilance Association	2,000
Labour home for European vagrants	2,500
Poor Box, Chief Presidency Magistrate's court, Bombay	500
Bombay Presidency Women's Council	1,296
Salvation Army workshop	600
Grant to the Salvation Army for the maintenance of a rescue home for women in India ..	900
Societies for the prevention of cruelty to animals	19,389
Total ..C-1 carried over ..	52,500

DETAILED ACCOUNT No. 57-C.
MISCELLANEOUS.
CHARITY.
C-Donations for Charitable Purposes.

	Rs.
Brought forward ..	52,500
C-2 Other Expenditure—	
Charges for interring paupers—	
City of Bombay ..	1,970
Northern division ..	800
Central division ..	1,000
Southern division ..	130
Total ..	3,900
Maintenance of destitute persons—	
City of Bombay ..	480
Northern division ..	5
Central division ..	5
Southern division ..	10
Total ..	500
Other items—	
City of Bombay ..	175
Central division ..	25
Total ..	200
Total C-2 ..	4,600
Grand Total .. Votable ..	57,100

DETAILED ACCOUNT No. 57-D.
MISCELLANEOUS.
Charity.
D-Charges on account of European Vagrants, etc.

D-Vagrant charges—	
European vagrants ..	600
Deportation charges ..	2,700
TOTAL .. Votable ..	3,300

DETAILED ACCOUNT No. 57-G.
MISCELLANEOUS.
Miscellaneous.
G-Petty Establishments.

	Rs.
EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.	
(a) Rates and Taxes.	
G (a) (1) Contingencies—	
Remuneration for collecting local cess	
Refunds	
Total ..	....
G (a) (2) *Deduct*—Receipts retained to meet charges	
TOTAL .. Votable ..	....
Distribution.	
Northern division	
Central division	
Southern division	
Bombay suburban district	
Total ..	....
(b) Cattle Pounds.	
G (b) (1) Allowances—To pound-keepers and clerk	45
G (b) (2) Contingencies—Contributions	62
Total ..	107
G (b) (3) *Deduct*—Receipts retained to meet the cost of collection	—107
TOTAL .. Votable ..	....
Distribution.	
Northern division	100
Southern division	7
Total ..	107

DETAILED ACCOUNT No. 57-I.
MISCELLANEOUS.
Miscellaneous.
I-Rents, Rates and Taxes.

I-2 Payment of the general taxes to the Bombay Municipality—	
General tax on account of Central and Provincial buildings	4,12,763
Deduct—	
Amount transferred to Central Government on account of their buildings	—2,42,263
Total ..	1,70,500
TOTAL .. Votable ..	1,70,500

DETAILED ACCOUNT No. 57-J.
MISCELLANEOUS.
Miscellaneous.
J-Contributions.

	Rs.
Revenue Department.	
Guarantee to the Telegraph Office for taluka head-quarter telegraph lines, trunk telephone lines, etc.	....
Reimbursement to Post and Telegraph Department for concessional rates on foreign state telegrams	....
Grant-in-aid to the Northern and Southern Group Port Funds and the Landing and Wharfage Fees Fund Committee	....
Grant to the District Local Board, Kanara, in lieu of (Ghur Tergi) house rent	....
Grant-in-aid to municipalities in the Kanara district in lieu of (Ghur Tergi) house rent ..	....
Home Department.	
Charges on account of Working Men's Hostel	4,500
Grant to the Bombay Municipality towards the cost of its lethal chambers	2,850
General Department.	
Grants for the abolition of tolls	37,937
Grants to local boards for expenditure in connection with local board elections—	
Northern division (including Bombay Suburban district)	500
Central division	1,000
Southern division	350
Grants to local boards with non-official presidents—	
Towards salaries of chief officers, etc.—	
Northern division (including Bombay Suburban district)	8,945
Central division	9,951
Southern division	10,492
For the maintenance of clerical establishments—	
Northern division (including Bombay Suburban district)	13,125
Central division	13,125
Southern division	11,250
Grant to the District Benevolent Society	3,600
Grant to the Helpless Beggars' Relief Committee	1,875
Public Works Department.	
Grant-in-aid for the maintenance of the University Garden and the Rajabai Tower Clock, Bombay	700
TOTAL .. Votable ..	1,20,200

DETAILED ACCOUNT No. 57-M.
MISCELLANEOUS.
Miscellaneous.
M-Miscellaneous Darbar Charges.

	Rs.
M-1 Charges on account of establishment of the Agent for the sardars in Deccan	
M-1 (1) Pay of Establishment—	
Servants (18-22)	300
M-1 (2) Contingencies—	
Contract contingencies	100
Miscellaneous darbar charges	1,300
Total ..	1,400
TOTAL M-1 ..	1,700
M-2 Durbar Presents.	
Grants at the disposal of commissioners	800
TOTAL .. Votable ..	2,500

DETAILED ACCOUNT No. 57-N.
MISCELLANEOUS.
Miscellaneous.
N-Charges in connection with the Village Panchayats Act, Bombay.

N-(1) Pay of Establishment—Temporary establishment	900
N-(2) Allowances, Honoraria, etc.—Travelling allowance	700
N-(3) Grants-in-aid, Contributions, etc.—	
Grants to village panchayats	10,110
Other grants	1,190
Total ..	11,300
TOTAL .. Votable ..	12,900
Distributions.	
Northern division	3,300
Central division	7,200
Southern division	2,400
Total ..	12,900

DETAILED ACCOUNT No. 57-O.
MISCELLANEOUS.
Miscellaneous.
O-Miscellaneous and Unforeseen Charges.

Unforseen charges .. .. Votable ..	2,000

63-EXTRAORDINARY CHARGES.

CHARGES IN INDIA.	Rs.
Expenditure on retrenched personnel—	
(A) Civil (Non-commercial)—	
(a) Leave salary	....
(b) Travelling allowance	....
(B) Joint Establishment—Public Works—	
(a) Leave salary .. .. Votable ..	5,100
(b) Travelling allowance	....
(C) Other Commercial Departments and undertakings—	
Nasik Distillery—	
Leave salary	....
Deduct—Expenditure transferred to XIII-Irrigation, etc.—Works for which capital accounts are kept—Working expenses	....
For Rounding .. .. Votable ..	—100
Total .. Votable ..	5,000

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. 68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	Detailed Account No.	
		Rs.
A.—Irrigation Works.		
(2) Unproductive.		
I—Works	68—I	62,000
II—Establishment—		
A—Ordinary		......
B—Special	68—II-B	2,200
C—Pensionary charges		......
III—Tools and Plant		......
IV—Suspense		......
V—*Deduct*—Receipts and Recoveries on Capital Account ...		—1,000
VI—*Deduct*—English cost of stores		......
VII—Loss or gain by exchange		......
VIII—Charges in England—		
Establishment		......
Stores for India		......
Rounding ...		—200
Total .. Votable ...		63,000

DETAILED ACCOUNT No. 68-I.
Works.

	Total estimated cost.	Expenditure to end of 1936-37.	Rs.
	Rs.	Rs.	
(2) UNPRODUCTIVE.			
Works in Progress.			
Manjri Drainage Scheme—Mutha Canals—Irrigation Research Division, Deccan Irrigation Circle ...	1,55,115	1,36,750	6,800
Deolali area Drainage Scheme—Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle	66,515	11,723	10,000
Remodelling the Nira Left Bank Canal—Poona Irrigation Division—Deccan Irrigation Circle ...	28,84,316	24,52,054	20,000
Budhial Tank—Maintenance charges—Sholapur Division—Central Circle	......	......	200
Nira Right Bank Canal Project—Poona Irrigation and Nira Right Bank Canal Divisions—Deccan Irrigation Circle	3,80,93,647	3,38,56,586	25,000
Total ...			62,000

DETAILED ACCOUNT No. 68-II-B.

Establishment—Special.

		Rs.
MEDICAL.		
Deccan Irrigation Circle.		
(b) Pay of Establishment—		
Temporary Establishment	Votable ...	1,800
(c) Allowances, etc.—		
Travelling allowance	Votable ...	400
TOTAL—V.—Medical—Votable ...		2,200

CAPITAL ACCOUNT NOT CHARGED TO REVENUE.

70-Capital Outlay on Improvement of Public Health.

	Rs.
A-Annual instalment for purchase of Kirkee Water Works from Military Authorities ..	25,000
B-Sholapur Development Scheme—Diversion of Sadar Bazar Nala—	
Works outlay	7,000
C-Providing and fixing additional fire hydrants on the existing mains in the Poona Cantonment Water Supply—	
Works outlay	10,000
TOTAL .. Votable ..	42,000

CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS NOT CHARGED TO REVENUE.

80-Bombay Development Scheme.

	Detailed Account No.	
A-Works and Acquisitions—Back Bay Reclamation Scheme—		Rs.
(1) Works { In progress .. / Not commenced .. ; (2) Acquisition ..	80-A	1,92,200
(3) Repairs and Maintenance ..		8,700
B-Establishments ..	80-B	4,600
C-Tools and Plant ..		....
D Suspense ..		−500
Deduct—Anticipated receipts from sales of surplus plant ..		....
Deduct—Probable savings and rounding ..		....
TOTAL .. Votable ..		2,05,000
Deduct—Receipts of a capital nature ..		−1,04,000
Less—brokerage charges ..		6,000
Less—refunds ..		....
Total ..		−98,000
TOTAL ..		1,07,000

DETAILED ACCOUNT No. 80-A.
BOMBAY DEVELOPMENT SCHEME.
Works and acquisitions—Back Bay Reclamation Scheme.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	
		Rs.	Rs.	Rs.
	Works in Progress.			
1	Occasional dry filling in Block No. VII with dry filling material offered free at certain accessible points outside that block ..	....	18,488	1,000
2	Constructing Marine Drive to its full width of 140 feet between plots 98 and 207, complete with sewerage drains and lights in Blocks Nos. I and II	4,08,180	1,13,000	83,000
3	Constructing certain roads in Blocks Nos. I and II (roads A, B, C, D, portions of 40′, 50′, 80′ and 120′ roads) ..	3,16,200	47,000	70,200
	New Works.			
4	Provision of storm water drains with water gullies and pipe connections along the Marine Drive (along the old sea wall and from plot No. 207 to the South end of Block No. II) and the road north of the Lloyd Recreation Ground	60,450	....	32,000
5	Provision of storm water drains with water gullies and pipe connections along the 120 feet wide road between Blocks Nos. II and III	6,000	....	6,000
	Total ..	....	....	1,92,200

DETAILED ACCOUNT No. 80-B.
BOMBAY DEVELOPMENT SCHEME.
ESTABLISHMENT.

		Rs.
NORTHERN CIRCLE.		
III-Superintending Engineer.		
(b) Pay of Establishment—		
Temporary establishment		1,000
	Total—Votable ..	1,000
TOTAL—III-Superintending Engineer—	Votable ..	1,000
IV-Executive.		
Presidency Division.		
(b) Pay of Establishment—		
Temporary establishment		2,000
	Total—Votable ..	2,000

DETAILED ACCOUNT No. 80-B—contd.
Establishment.

		Rs.
(d) Contingencies—		
Contingencies	.. ..	100
	Total .. Votable	100
TOTAL—IV-Executive—Presidency Division	.. Votable	2,100
Advertisement and demarkation survey charges	.. .. .. Votable ..	800
Fees to members of the Advisory Committee	.. .. .. Votable ..	700
Secretariat Charges	.. .. Votable ..	....
Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer and full cost of pay and allowances of one permanent Overseer	*Chargeable* ..	....
	Votable ..	....
Grand Total ..	*Chargeable* ..	....
	Votable ..	4,600

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. **81-CIVIL WORKS NOT CHARGED TO REVENUE.**	Detailed Account No.	
		Rs.
A-Original Works—		
Communications	81-A	1,000
B-Establishment .. .. Votable ..		....
C-Tools and Plant		....
TOTAL .. Votable..		1,000

DETAILED ACCOUNT No. 81-A.
CIVIL WORKS NOT CHARGED TO REVENUE.
Original Works.

	Total estimated cost.	Expenditure to end of 1936-37	
	Rs.	Rs.	Rs.
COMMUNICATIONS.			
Major Works in Progress.			
Bridge over the river Tapti at Gidhad site on Bombay-Agra Road, Khandesh Division	15,65,750	15,43,173	1,000

CAPITAL ACCOUNT NOT CHARGED TO REVENUE.

83-Payments of Commuted Value of Pensions.

		Rs.
Payments of Commuted Value of Pensions—		
(*a*) Payments in India ..	*Chargeable* ..	*25,000*
	Votable ..	5,31,000
(*b*) Payments in England—		
Par value	*Chargeable* ..	*15,000*
	Votable ..	5,000
Loss or gain by exchange		....
Deduct—		
Amount financed from ordinary revenues (*vide* page 258)		....
Amount recovered from other Governments		....
Capital portion of equated payments out of revenue		....
	Total deductions ..	....
	Total ..	5,76,000
	Chargeable ..	*40,000*
	Votable ..	5,36,000

CAPITAL ACCOUNT NOT CHARGED TO REVENUE.

85-Payments to Retrenched Personnel.

(1) Civil (Non-Commercial)—	
Gratuity	....
(2) Irrigation—	
Gratuity	....
Deduct—Repayments out of revenue—	
(*a*) Expenditure transferred to "XVII—Irrigation, Navigation, Embankment and Drainage works for which capital accounts are kept"—Working expenses ..	....
(*b*) Amount written back to 55-Superannuation, allowances and pensions	....
TOTAL .. Votable ..	....

DEBT AND DEPOSIT HEADS.	
	Rs.
ADVANCES REPAYABLE.	
Civil Advances—	
Advances for purchase of passages	1,000
Objection book advances	1,30,000
Other advances	17,C00
Total, Advances repayable . .. Votable ..	1,48,000
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.	
Loans to Municipalities, Port Funds, etc.—	
Advances to cultivators	3,28,000
Miscellaneous loans and advances	45,000
Total ..	3,73,000
Loans to Government servants—	
House-building advances	34,000
Advances for purchase of motor cars	76,000
Advances for purchase of other conveyances	10,500
Passage advances	500
Total ..	1,21,000
TOTAL, Loans and Advances by Provincial Government .. Votable ..	4,94,000

INDEX

C—*contd.*

D

D—*contd.*

E

E—*contd.*

F

G

G—*contd.*

P—*contd.*

Q

R

R—*concld.*

S

Government of Sind

FINANCE DEPARTMENT

BUDGET MEMORANDUM

FOR

1938-39

CONFIDENTIAL.

It is requested that the Budget with all its accompaniments may be treated as CONFIDENTIAL until it is laid before the Legislative Assembly.

[Price: As. 14 or 1s. 6d.]

KARACHI:
PRINTED AT THE GOVERNMENT PRESS
1938

Government of Sind.

FINANCE DEPARTMENT.

BUDGET FOR 1938-39.

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L (IV) 2087—A

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STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD

ACCOUNTS FOR THE YEARS 1935-36 AND 1936-37.

BUDGET AND REVISED ESTIMATES FOR 1937-38.

AND

BUDGET ESTIMATES FOR 1938-39.

L (IV) 2087—1

. of ount ad	Heads of Revenue				1935-36.	Accounts. 1936-37	1937-38, Budget Estimates	1937-38, Revised Estimates	1938-39, Budget Estimates
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
IV	Taxes on Income other than Corporation Tax.				...	...	...	...	...
V	Salt				...	...	...	...	...
VII	Land Revenue				31,45	40,57	33,05	33,65	31,52
VIII	Provincial Excise				32,35	34,95	31.10	33,44	31,00
IX	Stamps				17,73	18,85	18,50	17,63	17,37
X	Forest				6,80	7,28	6,37	7,17	7,08
XI	Registration				1,94	2,01	2,00	2,00	2,00
XII	Receipts under Motor Vehicles Taxation Act.				1,61	1,81	1,59	2,00	2,00
XIII	Other taxes and duties				2,71	2,88	2,68	2,87	2,89
	Total ...				...	1,08,35	95,29	98,76	93,86
	Irrigation, Navigation, Embankment and Drainage Works.								
XVII	Works for which capital accounts are kept.				43,08	86,37	45,60	55,09	54,12
VIII	Works for which no capital accounts are kept.				8,49	3,58	3,43	3,38	3,38
	Total ...				...	89,95	49,03	58,47	57,50
	Debt Service.								
XX	Interest				...	3,70	3,60	5,72	3,87
	Total ...				...	3,70	3,60	5,72	3,87
	Civil Administration.								
XXI	Administration of Justice				1,86	2,12	1,99	1,95	2,04
XII	Jails and Convict Settlements ...				91	90	85	84	90
XIII	Police				74	75	77	78	85
XVI	Education				1,44	1,17	1,27	1,24	1,12
VII	Medical				1,45	1,58	1,43	1,53	1,51
VIII	Public Health				54	67	47	57	54
XIX	Agriculture				42	98	1,30	1,59	2,34
XX	Veterinary				1	1	7	8	8
XXI	Co-operation				33	32	33	34	31
XII	Industries				7	67	94	86	86
XVI	Miscellaneous Departments ...				17	20	17	20	18
	Total ...				...	9,37	9,59	9,98	10,73
	Civil Works.								
XIX	Civil Works				4,10	3,37	8,06	7,44	12,27
	Total ...				..	3,37	8,06	7,44	12,27
	Miscellaneous.								
LIV	Receipts in aid of Superannuation ...				1,02	1,07	1,02	89	98
XLV	Stationery and Printing				27	23	25	20	19
LVI	Miscellaneous				45	40	87	79	77
	Total ..				...	1,70	2,14	1,88	1,94
	Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.								
LIX	Grant-in-aid from Central Government .					1,08,00	1,10,00	1,10,00	1,05,00
L	Miscellaneous Adjustments between the Central and Provincial Governments...					...	15,00	...	...
	Total ...					1,08,00	1,25,00	1,10,00	1,05,00
	Extraordinary Items.								
LI	Extraordinary Receipts				74,26	75,91	69,79	74,79	75,50
	Total, Revenue ...					4,00,35	3,62,50	3,67,04	3,60,67

No. of Account Head	Heads of Revenue				1935-36	Accounts, 1936-37.	1937-38, Budget Estimates	1937-38, Revised Estimates	1938-39, Budget Estimates
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits, etc., heads.								
	Public Debt—Loans from the Central Government.					...	...	...	...
	Unfunded Debt—								
	State Provident Funds					51,60	10,00	9,81	10,04
	Deposits bearing interest—								
	Famine Relief Fund					75	...	6	33
	Deposits not bearing interest—								
	Appropriation for reduction or avoidance of debt.					2,99	7,69	7,48	3,38
	Depreciation Reserve Fund—Government Presses.					4	4	4	6
	Transfers from Famine Relief Fund...					...	...	...	...
	Deposits of Local Funds... ...					15,69	77,82	82,49	82,98
	Departmental and Judicial Deposits—								
	Civil Deposits...					20,44	99,22	97,22	98,77
	Other Accounts—								
	Subventions from Central Road Fund.					4,94	...	...	5,15
	Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.					10	32	10	84
	Deposit Account of grants made by the Imperial Council of Agricultural Research.					11	26	23	28
	Deposit Account of grants from the Central Government for the Development of Hand-loom Industry.					9	12	12	8
	Central Cotton Committee Research Fund.					2	70	65	63
	Fund for Sind Buildings					...	...	16,21	...
	Advances					...	1,91	2,59	2,60
	Suspense					—4,73	3,41	5,97,47	3,19,00
	Loans and Advances by Provincial Government.					5,42	6,80	7,20	6,38
	Remittances					...	...	7,11,41	7,11,41
	Total, Debt Heads ...					97,46	2,08,29	15,33,08	12,41,93
	Total, Receipts* ...					4,97,81	5,70,79	19,00,12	16,02,60
	Opening Balance					1,25,61	1,19,89	1,48,73	29,87†
	GRAND TOTAL ...					6,23,42	6,90,68	20,48,85	16,32,47

*

——				1935-36.	Accounts, 1936-37.	1937-38, Budget.	1937-38, Revised.	1938-39, Budget.
Ordinary Revenue ..					4,00,35	3,62,50	3,67,04	3,60,67
Capital Receipts ..					...	...	...	...

† Includes 8,00 minimum balances to be kept with the Reserve Bank and in the District Treasuries.

† Includes 16,21 balance from the special building grant by the Government of India.

c- nt d.	Heads of Expenditure.				1935-36	Accounts, 1936-37.	1937-38, Budget Estimates	1937-38, Revised Estimates.	1938-39, Budget Estimates
	2	3	4	5	6	7	8	9	10
	Direct Demands on Revenue.								
	Land Revenue				12,90	18,24	17,57	17,66	17,56
	Provincial Excise				3,28	3,29	3,37	3,40	3,28
	Stamps...				39	40	42	44	42
	Forest				3,27	3,66	3,60	3,51	3,68
	Registration				79	79	81	81	84
	Charges on account of Motor Vehicles Taxation Act.				11	13	14	14	16
	Other taxes and duties				4	5	6	6	6
	Total ...					26,56	25,97	26,02	26,00
	Irrigation Revenue Account.								
	Interest on works for which capital accounts are kept—Irrigation Works.				...	1,59,48	1,29,49	1,32,66	1,29,71
	Other Revenue Expenditure Financed from Ordinary Revenues—								
	A.—Irrigation Works (P. W.) ...				12,10	5,74	5,60	4,41	5,05
	B.—Navigation, Embankment and Drainage Works (P. W.).				...	...	...	...	...
	A.—Irrigation Works (Civil) ...				13	2	...	...	...
	Other Revenue Expenditure financed from Famine Fund.				...	...	...	...	...
	Total ...					1,65,24	1,35,09	1,37,07	1,34,76
	Irrigation Capital Account (charged to Revenue).								
	Construction of Irrigation Works—								
	A.—Financed from Famine Relief Fund.								
	B.—Financed from Ordinary Revenues.								
	Total ...					...	...	...	...
	Debt Services.								
	Interest on Debt and other obligations .					4,75	−2,33	−2,42	1,44
	Appropriation for Reduction or Avoidance of debt.					2,99	7,69	7,48	3,38
	Total ...					7,74	5,36	5,06	4,82

No. of Account Head.	Heads of Expenditure.				1935-36.	Accounts, 1936-37.	1937-38, Budget Estimates.	1937-38, Revised Estimates.	1938-39, Budget Estimates
1	2	3	4	5	6	7	8	9	10
	Civil Administration.								
25	General Administration				19,63	21,39	23,39	22,57	23,71
27	Administration of Justice				11,01	11,94	12,43	12,65	12,37
28	Jails and Convict Settlements				5,33	6,18	6,73	6,49	6,31
29	Police				37,25	39,14	40,10	40,35	40,05
30	Ports and Pilotage				1	1	2	2	2
37	Education				27,04	27,55	30,05	30,05	30,64
38	Medical				6,52	7,20	7,81	7,66	7,90
39	Public Health				1,85	2,07	2,51	2,49	2,59
40	Agriculture				3,86	5,97	8,40	7,72	8,63
41	Veterinary				80	90	1,15	1,09	1,21
42	Co-operation				95	1,13	1,18	1,24	1,14
43	Industries				48	59	1,46	1,14	1,50
47	Miscellaneous Departments				15	32	54	51	54
	Total ...					1,24,39	1,35,77	1,33,98	1,36,61
	Civil Works.								
50	Civil Works...				10,99	12,38	22,00	22,63	29,86
	Total ...					12,38	22,00	22,63	29,86
	Miscellaneous.								
54-A	Famine Relief				...	...	20	...	20
54-B	Transfers to Famine Relief Fund... ...				...	53	...	...	...
55	Superannuation Allowances and Pensions				8,26	15,09	15,92	16,26	16,77
55-A	Commutation of Pensions financed from Ordinary Revenue				54	38	43	29	2,15
56	Stationery and Printing				77	3,57	2,68	3,74	4,88
57	Miscellaneous				4,84	4,16	3,59	3,38	307
	Total ...					23,73	22,82	23,67	27,07

o. Ac-unt ad.	Heads of Expenditure.				1935-36.	Accounts, 1936-37.	1937-38, Budget Estimates.	1937-38, Revised Estimates	1938-39, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
	Contributions and Miscellaneous Adjustment between the Central and Provincial Governments.								
62	Miscellaneous adjustments between the Central and Provincial Governments ...					...	...	...	...
	Total ...					...	...	...	...
	Extraordinary Items.								
63	Extraordinary Charges...				-1	...	...	...	...
	Total ...				-1	...	...	...	...
	Total Expenditure met from Revenue ..					3,60,04	3,47,01	3,48,43	3,59,12
	Capital Account not charged to Revenue.								
68	Construction of Irrigation Works ...				62,18	-1,72	26,34	15,07	13,91
81	Civil Works not charged to Revenue ..				1,95	1,72	1,15	65	46
82	Other Provincial Works not charged to Revenue.				-1,85	-3,79	-2,43	-1,62	-2,45
83	Payment of Commuted value of Pensions ...				1,89	1,36	1,66	2,00	-17
85	Payments to Retrenched Personnel ...				1	-9	-9	-9	-3
	Total ...					-2,52	26,63	16,01	11,72

No. of Account Head.	Heads of Expenditure.				1935-36	Accounts, 1936-37	1937-38, Budget Estimates	1937-38, Revised Estimates	1938-39, Budget Estimates
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits, etc., Heads.								
	Public Debt—Loans from the Central Government.					1,12,21	10,94	19,59	8,11
	Unfunded Debt—								
	State Provident Funds					...	3,60	7,03	5,47
	Deposits bearing interest—								
	Famine Relief Fund					...	...	11,89	...
	Deposits not bearing interest—								
	Appropriation for reduction or avoidance of debt.					...	...	...	...
	Depreciation Reserve Fund—Government Presses.					4	1	1	5
	Transfers from Famine Relief Fund ...					...	...	...	...
	Deposits of Local Funds					...	84,25	82,10	81,95
	Departmental and Judicial Deposits—Civil Deposits					32	93,95	1,02,54	98,75
	Other Accounts—								
	Subventions from Central Road Fund ...					1,54	6,64	5,94	10,77
	Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.					37	89	87	84
	Deposit Account of grants made by the Imperial Council of Agricultural Research.					11	26	27	28
	Deposit Account of the grants from the Central Government for the Development of the Hand-loom Industry.					...	17	11	10
	Central Cotton Committee Research Fund					...	70	65	63
	Advances					2,01	2,05	2,60	2,59
	Suspense					—1	3,42	7,67,05	2,09,01
	Loans and Advances by Provincial Government.					58	93	6,70	75
	Remittances					...	...	7,07,19	7,07,19
	Total, Debt, etc., Heads ...					1,17,17	2,07,81	16,54,54	11,26,49
	Total Capital and Debt, etc., Heads ...					1,14,65	2,34,44	16,70,55	11,38,21
	TOTAL, Disbursements ...					4,74,69	5,81,45	20,18,98	14,97,33
	Closing Balance ...					1,48,73	1,09,23 (a)	29,87(b)	1,35,14(c)
	GRAND TOTAL ...					6,23,42	6,90,68	20,48,85	16,32,47

———						1937-38, Budget	1937-38, Revised.	1938-39, Budget.
Met from Revenue					3,60,04	3,47,01	3,48,43	3,59,12
Total ...					3,60,04	3,47,01	3,48,43	3,59,12
Charged to Capital					1,14,65	2,34,44	16,70,55	11,38,21
Total ...					4,74,69	5,81,45	20,18,98	14,97,33

(a) Includes balance of Famine Relief Fund 12,00
Includes balance from the special building grant by the Government of India 15,00
Includes minimum balances with the Reserve Bank and in the District Treasuries 8,00
(b) & (c) { Includes balance from the special building grant by the Government of India 16,21
Includes minimum balances with the Reserve Bank and in the District Treasuries 8,00

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees.]

—	Total estimated cost of works included in 1938-39 Budget Estimates.			Expenditure up to 31st March 1937.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1937-38.	1938-39.	
1	2	3	4	5	6	7	8
* Lloyd Barrage and Canals Construction	22,20,72	...	22,20,72	20,46,60	20,65	12,38	(a) 55,17
Other Irrigation Works	76,05	1,93	77,98	47,35	6,38	6,06	18,19
† 81.—Civil Works...	14,81	...	14,81	(b) 11,70	65	46	(c) 1,76
Total ...	23,11,58	1,93	23,13,51	21,05,65	27,68	18,90	75,12

NOTE.—The statement includes all capital expenditure whether met from (a) loans or (b) from ordinary balances except expenditure under "83.—Payment of commuted value of pensions" and "85.—Payments to Retrenched Personnel".

* The figures under Lloyd Barrage and Canals Construction are exclusive of the capitalised interest charges and inclusive of the outlay on the Nasirabad Section of the Lloyd Barrage Project taken over by the Government of India. The figures in columns 2, 4 and 5 are inclusive of the capital receipts to the end of 1935-36. From 1936-37 these receipts have been excluded, as from that year they are being utilsed for the service of the Lloyd Barrage debt. ~~The figure in column 5 is exclusive of 1,06,87, being the capital outlay to the end of 1935-36 on the Nasirabad Section of the Lloyd Barrage Project, taken over by the Government of India in 1936-37.~~

† Includes expenditure on capital account on the development of the Artillery Maidan, Karachi.

(a) The balance of 85,92 represents anticipated savings under drainage and protective works, land acquisition for watercourses, etc.

(b) The establishment and tools and plant charges for the years prior to 1931-32 have been worked out approximately on the basis of the actuals for 1931-32.

(c) The balance of 24 represents anticipated savings.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees.)

—	Debt outstanding on 1st April 1937.	Borrowings in 1937-38.	To be repaid in 1937-38.	Debt outstanding on 1st April, 1938.	Borrowings in 1938-39.	To be repaid in 1938-39.	Debt outstanding on 31st March 1939.
1	2	3	4	5	6	7	8
Lloyd Barrage Proper ...	25,01,52	...	11,96	24,89,56	...	4,53	24,85,03
Other Purposes	4,25,68	...	7,63	4,18,05	...	3,58	4,14,47
Total ...	29,27,20	...	19,59	29,07,61	...	8,11	28,99,50

STATEMENT D.

STATEMENT SHOWING THE DEBT CHARGES OF THE LLOYD BARRAGE UNIFIED SYSTEM.

Year.	Outstanding debt of the Lloyd Barrage (Proper) on 1st April.	Borrowed capital of the merged and superseded canals.	Total debt of the Lloyd Barrage Unified System on 1st April.	Debt Charges.					Sources from which the debt charges are financed.						
				Interest.			Principal repayment of the debt of the Lloyd Barrage Proper.	Total debt charges.	From revenue receipts.			From capital receipts.			From borrowed money.
				Interest on the outstanding debt of the Lloyd Barrage (Proper).	Interest on the borrowed capital of the merged and superseded canals (column 3.)	Total interest.			Land sales.	Net revenue of the Lloyd Barrage Unified System.	Total.	Recovery of capital outlay on the Nasirabad Section of the Lloyd Barrage.	Other capital receipts.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1936-37 (Actuals) .	25,33,62	* 2,45,93	27,79,55	1,18,56	8,91	1,27,47	32,10	1,59.57	75,91	76,55	1,52,46	1,16	5,95	7,11	Nil.
1937-38 (Revised) .	25,01,52	* 2,45,93	27,47,45	1,16,71	9,84	1,26,55	11,96	1,38,51	74,79	50,62	1,25,41	33	12,77	13,10	,,
1938-39 (Budget) .	24,89,56	* 2,45,93	27,35.49	1,16,15	9,84	1,25,99	4,53	1,30,52	75,00	47,21	1,22,21	11	8,20	8,31	,,

* Includes 74, being pre-Reform outlay on the Lloyd Barrage Project.

STATEMENT E.

Pro forma Account showing the Financial position of the Sind Government under the various sections of Accounts for the years 1936-37 to 1938-39.

(In thousands of rupees.)

Year.	Revenue Account.				Capital Account.						*Loans and Advances by Provincial Government.				Balances in various Funds.									Minimum balance with the Reserve Bank and in the Trea-uries.	Deposits of Local Funds.*	Cumulative effect of—				Total balance on all Accounts. (Columns 5, 9, 11, 15 and 24 to 30.)
	Receipts.	Disbursements.	Surplus or deficit of the year.	Balance.	Loans for Capital Works.	Disbursements.	Deficit or surplus of the year.	Balance.	Artillery Maidan receipts for the year.	Balance.	Recoveries.	Advances.	Deficit or surplus of the year.	Balance.	State Provident Funds.*	Famine Relief Fund.	Depreciation Fund.	Subventions from Central Road Fund.	Rural Areas Improvement Fund	Grant from the Imperial Council of Agricultural Research.	Grant for the Development of Handloom Industry.	Fund for Sind Buildings.	Total balance in all Funds.			Civil Deposits.*	Advances.*	Suspense.*	Remittances.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Opening Balance on 1st April 1936.	...	...	...	3,16	...	...	..	96,92	...	...	...	...	...	...	...	11,25	11	8,16	1,05	4	4	...	20,66	...	..	18	...	4,69	...	1,25,61
1936-37 (Actuals).	4,00,35	3,60,04	40,31	43,47	...	33,46	—33,46	63,46	3,79	3,79	5,42	19	5,23	5,23	...	12,00	11	11,56	78	4	14	...	24,63	8,00	...	15	...	...	..	1,48,73
1937-38 (Revised).	3,67,04	3,48,43	18,61	62,08	...	29,74	—29,74	33,72	1,62	5,41	7,20	6,70	50	5,73	2,78	17	14	5,62	1	...	15	16,21	25,08	8,00	39	—5,17	—1	—1,09,58	4,22	29,87
1938-39 (Budget).	3,60,67	3,59,12	1,55	63,63	...	18,90	—18,90	14,82	2,45	7,86	6,38	75	5,63	11,36	7,35	50	15	...	1	...	13	16,21	24,35	8,00	1,42	—5,15	...	41	8,44	1,35,14

*The figures do not take into account the balances utilised for repayment of the debt due to the Central Government on 31st March 1937.

Schedule of Demands for grants of the Government of Sind for the Year 1938-39 to be placed before the Legislative Assembly.

[Figures in thousands of rupees.]

Number of Demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—EXPENDITURE FROM REVENUE.		
1	Honourable the Revenue Minister.	Land Revenue	7 Land Revenue ...	17,45
2	Do. ...	Provincial Excise	8 Provincial Excise ...	3,14
3	Do. ...	Stamps	9 Stamps	42
4	Do. ...	Forest	10 Forest	3,06
5	Do. ...	Registration	11 Registration ...	84
6	Honourable the Finance Minister.	Charges on account of Motor Vehicles Taxation Acts.	12 Charges on account of Motor Vehicles Taxation Acts ...	16
7	Honourable the Revenue Minister.	Other Taxes and Duties	13 Other Taxes and Duties	6
8	Honourable the Minister for Public Works Department.	Irrigation (including Working Expenses).	XVII—Works for which Capital Accounts are kept—Working Expenses	65,38
			18 Other Revenue Expenditure financed from Ordinary Revenues ...	4,84
9	Honourable the Finance Minister.	General Administration	25 General Administration.	16,14
10	Do. ...	Administration of Justice	27 Administration of Justice	8,33
11	Do. ..	Jails and Convict Settlements ...	28 Jails and Convict Settlements	6,20
12	Do. ...	Police	29 Police	37,08
13	Do. ...	Ports and Pilotage	30 Ports and Pilotage ...	1
14	Do. ...	Education	37 Education ...	30,64
15	Honourable the Minister for Public Works Department.	Medical	38 Medical	7,04
16	Do. ...	Public Health	39 Public Health ..	2,45
17	Honourable the Revenue Minister.	Agriculture	40 Agriculture ...	8,63
18	Do. ...	Veterinary	41 Veterinary ..	95
19	Do. ...	Co-operation	42 Co-operation ...	1,14
20	Honourable the Finance Minister.	Industries	43 Industries... ...	1,50
21	Do. ...	Miscellaneous Departments	47 Miscellaneous Departments.	53
22	Honourable the Minister for Public Works Department.	Civil Works	50 Civil Works ...	28,67
23	Honourable the Revenue Minister.	Famine Relief	54-A Famine Relief ...	20
24	Honourable the Finance Minister.	Superannuation allowances and pensions.	55 Superannuation allowances and pensions ...	9,89
25	Do. ...	Commutation of Pensions financed from ordinary revenue.	55-A Commutation of Pensions financed from ordinary revenue ...	2,00
26	Do. ...	Stationery and Printing	56 Stationery and Printing.	4,88
27	Do. ...	Miscellaneous	57 Miscellaneous ...	3,07
			Total Revenue Section ...	2,64,70
		B.—Expenditure charged to Capital.		
28	Honourable the Minister for Public Works Department.	Construction of Irrigation, etc., Works ...	68 Construction of Irrigation etc., Works ...	17,01
29	Do. ...	Civil Works not charged to Revenue ...	81 Civil Works not charged to Revenue ...	44
30	Honourable the Revenue Minister.	Other Provincial works not charged to Revenue.	82 Other Provincial works not charged to Revenue.	1
			Total Capital Section ...	17,46
		C.—Expenditure under Debt, Deposits and Advances.		
31	Honourable the Finance Minister.	Advances not bearing Interest ...	Advances not bearing Interest	1,34
32	Do. ...	Loans and Advances by Provincial Government.	Loans and Advances by Provincial Government.	75
			Total Debt Section ...	2,09
			GRAND TOTAL ...	2,84,25

INTRODUCTORY NOTE.

The note to the current year's budget which described the main financial changes resulting from the introduction of Provincial Autonomy, invited particular attention to the arrangements sanctioned for the consolidation and repayment of the debt owed by the Province. In view of the outstanding importance of this question, it is proposed to begin this note by repeating the description of these arrangements and by giving the debt position to date.

2. *The Debt Position.*—It was shown in the previous budget that Sind's debt to the Central Government on the 1st April 1937 stood at a total figure of Rs. 2,927 lakhs, this sum being made up of :—

(*a*) Rs. 2,501 lakhs borrowed since 1921 for the construction of the Lloyd Barrage and Canals Construction Project, and

(*b*) Rs. 426 lakhs borrowed for all other purposes.

This debt will, according to our present estimates, be reduced by the 31st March 1938 to—

(*a*) Rs. 2,489 lakhs, and

(*b*) Rs. 418 lakhs.

In will be seen that, in addition to meeting the interest charges in 1937-38 on class (*a*) from the net receipts of the Barrage, it has also been found possible to repay Rs. 12 lakhs of the capital portion and also that under class (*b* Rs. 8 lakhs will have been repaid by the end of the year. As was stated in the previous note, the scheme sanctioned for the repayment of class (*a*) is as follows. Until 1942-43, interest will continue to be paid on the outstanding balance of this debt from the net receipts of the Barrage at the rates in force on the 31st March 1937, *i.e.*, the rates at which the money was borrowed from the Government of India or fixed following conversion operations; all net receipts in excess of the amount required to meet the annual interest charge being applied to the reduction of the capital portion of the debt. From the beginning of 1942-43, this debt is to be funded over a period of 40 years on the basis of the payment to the Central Government of fixed instalments of principal together with interest on the balance outstanding at the close of each year, interest being paid at the rate of 4½ per cent. The fixed annual instalments of principal to be paid are :—

1942-43 to 1956-57	...	...	... Rs 75 lakhs.
1957-58 to 1966-67	...	...	... Rs. 60 lakhs.
1967-68 onwards	....	...	... Rs. 50 lakhs.

Class (*b*) comes under the general consolidation scheme and is being repaid over a period of 45 years, commencing from the 1st April 1937, by semi-annual equated instalments and carries a rate of interest of 4 per cent. This interest rate has been fixed by calculating the weighted average rate of interest on the amount which was outstanding on the 31st March 1937 rounded down to the next lower quarter per cent in order to give the Province the benefit of any near conversion operations of the Government of India. And so that Sind may share any further benefit which may follow the conversions of the 5 per cent 1945-55 and the 4 per cent 1960-70 public loans, the Province has been given the option of borrowing money to redeem any part not exceeding one-half of the outstanding principal of the debt at the time the first loan matures and whole or any part of the outstanding principal at the time of the maturing of the second.

3. *Famine Relief Fund.*—The balance of the fund, which stands at the minimum fixed by the Act passed in the 1937 session of the Sind Legislative Assembly, has, in accordance with the provisions of that Act, been invested in securities of the Central Government. The interest which has so far accrued on these securities is included in our estimated opening balance for 1938-39. It can be utilised for any of the purposes enumerated in section 5 of the Act. The annual interest on the fund, as at present invested, will be Rs. 33,000 in round figures.

4. *Share in the proceeds of Income Tax.*—It was stated in the memorandum at page 19 of the current year's budget book that it appeared improbable that Sind would receive any share of the income tax receipts in the near future. Since that note was written, however, events have taken a more favourable turn and it is now expected that the Central Government will be able to make a distribution of the proceeds of this tax to the Provinces in respect of the year 1937-38. No account of the amount which may be received could, in the absence of any official intimation, be taken in the revised estimate for the current year and no amount has been included in the budget estimate for 1938-39.

5. *Ways and Means.*—From the 1st April 1937 the provinces have become responsible for the management of their own balances and have had since that date to ensure that money is always available to meet all day to day requirements. But during the current year, this is only a partial responsibility as the Central Government had agreed to supply ways and means for all revenue purposes free of interest. From the 1st April 1938, however, full responsibility must be assumed. Fortunately, owing to the fact that the subvention from the Centre is received in quarterly instalments paid in advance, and also as such receipts as the money received from the sale of lands under the Barrage accrue throughout the year and are not required to be paid in satisfaction of the Barrage debt until the end of the year, it does not seem that in ordinary circumstances Sind should experience any great difficulty in financing its ways and means programme.

6. *The Finance Act.*—Paragraph 10 of the note to the current year's budget book emphasized the fact that certain sources of provincial revenue would come to an end on the 31st March 1938 unless legislation was undertaken for their continuance. The sources in question were enhanced Stamp Duties, Court Fees and the Electricity Duty levied under the Bombay Finance Act and the Tobacco Duty imposed by the Bombay (District) Tobacco Act. In order to provide for the continuance of these sources of revenue, legislation will be brought before the Assembly in the budget session. The Stamp Duties, Court Fees and the Electricity Duty will be the subject of a Finance Bill and the Tobacco Duty the subject of a separate Tobacco Taxation Bill. In view of the fact that the object of these two Bills is to continue existing revenue, their estimated return has been included in the budget estimates for the ensuing financial year. Attention was also drawn to the fact that the Government of India were preparing a new Motor Vehicles Act, which would render it necessary for Sind to legislate, in the manner all provinces, in India have done, for a Motor Vehicles Taxation Act, which would enable graduated taxes to be raised to replace the income derived from the existing registration fees. It is not now anticipated that the Government of India Bill will be passed until well on into 1938-39 and it is proposed, therefore, to defer our legislation until such time as that Bill has been passed.

The Year 1937-38.

7. When the current budget was being prepared, the opening balance of the Province on the 1st April 1937 was estimated to be Rs. 1,11,89,000 with a free balance of Rs. 40,20,000. But, as was then expected in view of the very complicated nature of the transactions involved by the separation of the Central and Provincial Accounts in readiness for Provincial Autonomy, the final accounts figures for the year 1936-37 differed considerably from the original estimate which could only be framed on the information then available. According to the final accounts figures, the opening cash balance for 1937-38 was:—

	(In thousands) of Rupees, *i.e.*, 000 omitted.
Loan savings	63,46
Famine Relief Fund	12,00
Road Development Fund	11,56
Press Depreciation Fund	11
Civil Deposits	15
Other Accounts	18
Deposit Account of grants for the improvement of rural areas.	78
Free Balance	52,49
	1,40,73

In addition, the Province held Rs. 8 lakhs consisting of the minimum deposit of Rs. 5 lakhs with the Reserve Bank, Rs. 3 lakhs which must be kept as a minimum working balance in the District Treasuries and Rs. 16¼ lakhs of the grant given by the Central Government towards the cost of the building programme necessitated by the constitution of Sind as a separate province. These amounts are not available for ordinary transactions and are therefore ignored for the purposes of this note.

The difference of Rs. 28,84,000 between the estimated and the actual opening balance for 1937-38 was in the main due to an increase of Rs. 19 lakhs in loan savings as capital expenditure in 1936-37 was smaller than anticipated, a rise of Rs. 2 lakhs in the balance in the Road Development Fund also because of less expenditure and an improvement in the free balance of Rs. 12 lakhs. These improvements were counterbalanced to the extent of approximately Rs. 4 lakhs by worsening under other heads. The rise in the free balance was the result of an increase in receipts of Rs. 10 lakhs chiefly under Land Revenue, Excise, Forests and Irrigation revenue in the non-Barrage area together with some reduction of expenditure.

This was the position at the commencement of 1937-38. During the year, although the season has been generally favourable and the crops good, there has been a heavy fall in the price of cotton which will possibly have some effect on our general revenues. The revenue under 'Stamps', which is usually a good index, shows a declining tendency as compared with the year 1936-37 and it has been deemed necessary to frame the revised estimates on a somewhat conservative basis.

According to these revised estimates, the closing balance for the year is expected to be :—

	In thousands of rupees, *i.e.*, 000 omitted.
Loan savings	33,72
Famine Relief Fund	17
Road Development Fund	5,62
Press Depreciation Fund	14
Deposits of Local Funds	39
Civil Deposits	—5,17
Other Accounts	15
State Provident Fund Deposits	2,78
Advances	—1
Deposit Accounts of grants for the improvement of rural areas	1
Remittances	4,22
Suspense	—1,09,58
Free Balance	73,22
	5,66

Some of the items call perhaps for a brief explanation.

Famine Relief Fund—The amount of Rs. 17,000 is the interest which accrued on the Fund's investments during the year, plus the amount which remained uninvested owing to the purchase price of the securities bought for the Fund not being exactly Rs. 12 lakhs.

Civil Deposits—The minus balance under this head shows that the liability on account of the decentralised balances is beginning to be liquidated, *c.f.* paragraph 8 below.

State Provident Fund Deposits.—The balance represents the net result of deposits and withdrawals during the year.

Remittances.—P. W. D. cheques which will not have been cleared by the end of the year.

Suspense—This is the amount of Government balances invested in Treasury Bills which will not have matured on the 31st March 1938 and which will therefore carry over into the next financial year.

It will be seen from the above table that our estimated free balance at the close of the year has improved to Rs. 73 lakhs. The estimated improvement is due to small increases anticipated in the revenue heads generally and to savings expected under expenditure heads owing to the exercise of strict economy. The largest anticipated saving is in working expenses under the irrigation heads XVII and XVIII and is expected to be approximately Rs. 7 lakhs.

The year 1938-39.

8. The estimated opening balance for 1938-39 is then Rs. 5,66,000. And besides this cash balance, the Province possesses about Rs. 12 lakhs worth of Central Government Securities in the Famine Relief Fund, about Rs. 110 lakhs in Government of India Treasury Bills, the minimum balances with the Reserve Bank and the District Treasuries and the balance of Rs. $16\frac{1}{4}$ lakhs in the building fund. Some of the amounts included in the opening balance, for instance that of the Road Development Fund, are earmarked for specific purposes and the free balance carries a liability of Rs. 85 lakhs in respect of the decentralised balances referred to in paragraph 4 of the note to the current year's budget book. But, if the past is any guide, this liability is one which will be liquidated gradually over a period of years and it is safe to regard the free balance as really free.

The estimates for the revenue section of the budget for the year are :—

	Rs.
Revenue receipts	3,60,67,000
Expenditure debitable to revenue	3,59,12,000
Revenue surplus	1,55,000

The revenue surplus as at present budgeted for stands at Rs. 1,55,000. Here it may be explained that the short interval which elapsed between the passing of the current budget in August last and the date on which proposals for new expenditure in 1938-39 had to be sanctioned for inclusion in the budget, allowed of very little time for the consideration of many schemes which are before Government. It has been found possible, however, to formulate completed proposals and to make the necessary budget provision in respect of a number of new items directed toward the development of the Province and its social welfare. The more important of these are:—

New Items.

	(In round thousands.) Rs.
(1) Scheme for irrigated forest plantation in Sind ...	9,000
(2) Grants to Anglo-Vernacular Schools	10,000
(3) Grants to non-Government Secondary Schools ...	7,000
(4) Grants to Local Bodies for compulsory primary education	55,000
(5) Grant for the training of apprentices in various industries	5,000
(6) Grant for increasing the supply of school mistresses in rural areas	13,000
(7) Grant for a survey of unemployment among educated middle-class youths	5,000
(8) Reservation of seats and the creation of scholarships at the Victoria Jubilee Technical Institute, Bombay ...	1,000
(9) Scheme for the appointment of a Live Stock Officer and the necessary establishment	15,000

New Items—*contd.*

	(In round thousands.) Rs.
(10) Continuance of the Physiological Section at the Agricultural Research Station, Sakrand	4,000
(11) The opening of two itinerating veterinary dispensaries. .	5,000
(12) The opening of two grant-in-aid veterinary dispensaries at Manjhand and Shahdadkot and the appointment of a Government Veterinary Assistant Surgeon at Islamkot	3,000
Total ...	1,32,000

And, furthermore, increased budget allotments have been made to provide for :—

	Rs.
(1) Improved diet in Jails	11,000
(2) The establishment of model villages	15,000
(3) The purchase of bulls	7,000
(4) Additional grants to local bodies for the improvement of village water-supply	10,000
Total ...	43,000

9. As has been stated in paragraph 4 above, no account has been taken in the 1938-39 estimates of the receipt of a share in the Income Tax, although it is possible that the Central Government may be able to effect a distribution. Nor has any account been taken of any savings which may eventuate from the labours of the Re-organisation Committee or from the working of the Betting Tax Bill which will be brought before the Legislative Assembly in the forthcoming Budget Session. But unless this would appear to indicate that the Province will have money to burn during the 1938-39, it may be pointed out that Government have before them proposals to establish an Agricultural College which will, apart from the capital expenditure, involve recurring expenditure of some Rs. 50,000 per annum; to strengthen the office of the Revenue Commissioner which has failed to prove itself adequate to discharge the work placed upon it by the separation of Sind from Bombay and to give a guarantee of approximately Rs. 40,000 a year in respect of the Khadro-Nawabshah Railway Extension. It is also possible that, in addition to the loan already sanctioned to the Sind Provincial Co-operative Bank, Government may find it necessary to provide further financial aid to that institution.

C. B. B. CLEE,
Financial Secretary to Government.

11th February 1938.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

IV.—Taxes on Income other than Corporation Tax.

1. With the introduction of Provincial Autonomy, the share of income-tax payable to the Provinces is regulated by the provisions of section 138 of the Government of India Act, 1935, read with paragraphs 5 and 6 of the Government of India (Distribution of Revenues) Order, 1936. It cannot be said at present that any amount will become available during 1938-39 for distribution to the provinces and consequently no estimate has been entered under this head.

VII and 7—LAND REVENUE.

Revenue.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Ordinary Revenue	1,89,51	1,53,08	1,53,08	1,51,20
Recoveries of over-payments	1	6	2	6
Sale proceeds of waste lands and Redemption of Land Tax.	...	25	...	...
Miscellaneous	1,08	40	1,40	75
Recoveries on account of Survey and Settlement Charges...	39	10	10	30
Collection of payments for services rendered	22	21	10	22
Deduct—Portion of land revenue due to irrigation etc., for which Capital Accounts are kept. *Deduct*—Portion of land revenue due to irrigation, etc., for which no Capital Accounts are kept.	—1,48,44	—1,18,52	—1,18,52	—1,18,48
Total, Land Revenue ...	42,77	35,58	36,18	34,05
Deduct—Refunds	—2,20	—2,53	—2,53	—2,53
Total ...	40,57	33,05	33,65	31,52

Expenditure.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Charges of Administration	5,52	4,67	4,75	4,58
Survey, Settlement and Record Operations	25	27	27	23
Land Records	12,38	12,51	12,51	12,63
Charges on account of Encumbered Estates	—2	1	2	1
Assignments and Compensations	11	11	11	11
Charges in England	...	...	...	...
Total ...	18,24	17,57	17,66	17,56

Revenue.

2. *Ordinary Revenue.*—The receipts recorded under this head include the portion of land revenue due to irrigation which is subsequently transferred to the irrigation heads (XVII and XVIII). The budget estimate for 1938-39, has been placed at 1,51,20 as it is considered possible that the decline in cotton prices may have some effect on land revenue collections.

3. *Recoveries of over-payments.*—Receipts under this head are of a fluctuating nature.

4. *Sale-proceeds of waste lands, etc.*—The revised for the current year and the budget estimate for the next year have been shown as Nil as these receipts are now creditable under the head "XL—Extraordinary Receipts".

5. *Miscellaneous.*—Receipts under this head are also of a fluctuating nature.

6. *Recoveries on account of Survey and Settlement Charges.*—The increase in the budget estimate for 1938-39 over the revised estimate for 1937-38 is due to (i) larger receipts on account of cost of boundary marks recoverable from the land holders and (ii) anticipated recoveries in respect of City Survey Operations.

7. *Collection of payments for services rendered.*—The receipts under this head are of a fluctuating nature.

Expenditure.

8. *Charges of Administration.*—The increase in the revised estimate for 1937-38 over the budget estimate for that year is mainly due to the appointment of Special Mukhtiarkars for remission work for which no provision was made. The decrease in the budget estimate for 1938-39 is due to (i) the abolition of the ghee tax establishment and (ii) the non-provision of any amount for Special Mukhtiarkars for remission work.

VIII AND 8.—PROVINCIAL EXCISE.

Revenue.

—	Accounts. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
1. Country spirits	15,95	14,55	15,86	14,00
2. Country fermented liquor	31	32	33	33
3. Malt liquors	49	13	13	13
4. Wines and spirits (Foreign Liquor other than beer, medicated wines and commercial spirits).	4,46	4,50	4,60	4,50
5. Receipts from commercial spirits including denatured spirits and medicated wines.	35	19	40	25
6. Opium	4,82	4,36	4,51	4,50
7. Hemp and other drugs	6,83	6,50	6,67	6,50
8. Fines, confiscations and miscellaneous ...	2,68	1,61	2,00	1,81
9. Recoveries of overpayments	...	...	...	...
10. Collection of payments for services rendered ...	6	1	1	1
Total ...	35,95	32,17	34,51	32,03
Deduct—Refunds	—1,00	—1,07	—1,07	—1,03
Total ...	34,95	31,10	33,44	31,00

Expenditure.

—	Accounts. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
1. District executive establishment	1,97	1,98	2,00	1,92
2. Cost of opium supplied to Provincial Excise Department.	1,02	1,05	1,05	1,07
3. Compensations	25	25	25	25
4. Charges in England	5	9	7	...
5. Loss or gain by exchange	...	...	...	...
6. Leave and pension contribution on account of I.C.S. Officers payable to the Bombay Government.	...	...	3	4
Total ..	3,29	3,37	3,40	3,28

Revenue.

9. *Country spirits.*—The increase in the revised estimate for 1937-38 as compared with the budget estimate for that year is due to increased consumption of country spirits. The decrease in the budget estimate for 1938-39 is due to an anticipated fall in the consumption due to the closure of certain country liquor shops in the province.

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10. *Commercial spirits.*—The increase in the revised estimate for 1937-38 as compared with the budget estimate for that year is due to larger receipts anticipated under this head.

11. *Opium.*—The increase in the revised estimate for 1937-38 as compared with the budget estimate of that year is due to anticipated increase in the consumption of opium.

12. *Hemp and other drugs.*—The increase in the revised estimate for 1937-38 as compared with the budget estimate for that year is due to larger receipts anticipated under this head.

13. *Fines, confiscations and miscellaneous.*—The receipts under this head fluctuate from year to year.

Expenditure.

14. *District executive establishment.*—The estimate under this minor head includes provision for the Superintendent of Salt and Excise, two Deputy Superintendents of Salt and Excise and their establishments and the excise executive staff employed in Sind.

15. *Charges in England.*—No provision has been made in the budget estimate for 1938-39 as no officers of this Department are expected to draw their salaries in England in the coming year.

IX AND 9.—STAMPS.

Revenue.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
A.—Non-Judicial.				
Sale of other non-Judicial stamps	10,63	10,16	10,27	10,32
Duty on impressing documents	18	5	6	5
Fines and penalties	6	5	2	5
Miscellaneous	...	...	...	...
Total, A—Non-Judicial ...	10,87	10,26	10,35	10,42
Deduct—Refunds	—13	—12	—13	—12
Total ...	10,74	10,14	10,22	10,30
B.—Judicial.				
Sale of stamps	8,15	8,40	7,44	7,11
Fines and penalties	...	...	...	...
Miscellaneous	...	...	...	...
Total, B—Judicial ...	8,15	8,40	7,44	7,11
Deduct—Refunds	—4	—4	—3	—4
Total ...	8,11	8,36	7,41	7,07
GRAND TOTAL ...	18,85	18,50	17,63	17,37

Expenditure.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
A.—Non-Judicial.				
Superintendence	6	7	7	7
Charges for the sale of stamps	15	15	15	15
Cost of stamps supplied from Central Stamp Store ...	4	4	6	4
Total, A—Non-Judicial ...	25	26	28	26
B.—Judicial.				
Superintendence	7	7	7	7
Charges for the sale of stamps	7	7	7	7
Cost of stamps supplied from Central Stamp Store ...	1	2	2	2
Total, B—Judicial ...	15	16	16	16
GRAND TOTAL ...	40	42	44	42

Revenue.

16. *B.—Judicial.*—The current year's revised estimate is less than the Budget Estimate by 95. This decrease would appear to be the result of a decline in litigation. The next year's budget estimate has been placed at 34 below the current year's revised estimate as it is anticipated that the circumstances in that year will be similiar to those of the current year.

Expenditure.

17. The revised estimate is higher than the budget estimate for the current year by 2. The increase is due to the fact that a larger stock of stamps (non-Judicial) obtained from the Central Stamp Store has to be maintained in accordance with the revised rules.

X AND 10.—FOREST.

Revenue.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Timber and other produce removed from the forests by Government agency ...	9	11	5	10
Timber and other produce removed from the forests by consumers or purchasers	6,50	5,50	6,47	6,31
Drift and waif wood and confiscated forest produce ...	1	1	......	......
Miscellaneous	70	77	69	70
Total ...	7,30	6,39	7,21	7,11
Deduct—Refunds ...	— 2	— 2	— 4	— 3
Total ...	7,28	6,37	7,17	7,08

Expenditure.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
General Direction	......	......	......	......
Conservancy and works	23	27	20	31
Establishment	3,32	3,16	3,25	3,31
Interest on capital	4	......	1	1
Charges in England	7	17	5	5
Total ...	3,66	3,60	3,51	3,68

Revenue.

18. *Timber and other produce removed from the forests by Government agency.*—The decrease of 6 in the revised estimate as compared with the budget estimate of the current year is based on the progress of current actuals. The revenue under this head depends upon the demand for timber etc., from the Jubbulpore Gun Factory and the B. B. & C. I. Railway.

19. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase of 97 in the revised estimate over the budget estimate of the current year is due to better realisations expected from coupes, deadwood thinnings and other forest produce.

The decrease of 16 in the next year's budget estimate as compared with the revised estimate of the current year is mainly due to the reduction in grazing fees with effect from the next year.

20. *Miscellaneous.*—The decrease of 8 in the revised estimate as compared with the budget estimate of the current year is due to the fact that large areas could not be given out for cultivation on account of the unsatisfactory abkalani.

The next year's budget estimate follows the current year's revised estimate.

21. *Deduct—Refunds.*—The increase in the current year's revised and next year's budget estimates over the budget estimate of the current year is based on the progress of the actuals.

Expenditure.

22. *Conservancy and works.*—The decrease of 7 in the revised estimate as compared with the budget estimate of the current year is based on the progress of actuals.

The increase of 11 in the next year's budget estimate over the current year's revised estimate is mainly due to the inclusion of the provision for the forest plantation scheme.

23. *Establishment.*—The increase of 9 in the revised estimate over the budget estimate of the current year is mainly due to the inclusion of the provision of 25 for leave, passage and pension contributions of officers of the Forest Department serving in Sind payable to the Government of Bombay as the forest officers serving in Sind are now borne on the joint Bombay-Sind Cadres, partially counterbalanced by a decrease of 16 caused mainly by Mr. Petty having officiated as Conservator of Forest for 4½ months on the minimum of the scale in the leave vacancy of Mr. Sothers whose leave salary was paid by the Government of Bombay. The increase of 6 in the next year's budget estimate over the current year's revised estimate is on account of increments falling due to the establishments during that year.

24. *Interest on Capital Outlay.*—The provision of 1 in the current year's revised estimate as well as the next years' budget estimate represents interest on the total capital outlay on forests met in the past from borrowed funds.

25. *Charges in England.*—The decrease in the current year's revised and next year's budget estimates as compared with the budget estimate of the current year is due to the omission of the provision for leave salary payable in England as the same is now payable by the Bombay Government due to the fact that both Imperial and Provincial Forest Officers serving in Sind are borne on a joint cadre with Bombay.

XI AND 11.—REGISTRATION.

Revenue.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Fees for registering documents	1,97	1,96	1,96	1,97
Fees for copies of registered documents	3	2	2	2
Miscellaneous	2	3	3	2
Total ...	2,02	2,01	2,01	2,01
Deduct—Refunds	— 1	— 1	— 1	— 1
Total ..	2,01	2,00	2,00	2,00

Expenditure.

	Accounts, 1936-37.	Budge Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Superintendence	8	9	10	9
District charges	71	72	71	75
Total ...	79	81	81	84

Revenue.

26. The current year's revised estimate and the next year's budget estimate follow the budget estimate of current year.

Expenditure.

27. The increase of 3 in the next year's budget estimate over the budget and the revised estimates of the current year is mainly on account of increments due to the Sub-Registrars and clerks during the next year.

XII AND 12.—MOTOR VEHICLES TAXATION ACTS.

Revenue.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate 1938-39.
Receipts under the Indian Motor Vehicles Taxation Act ...	1,81	1,59	2,00	2,00
Deduct—Refunds	...	...	...	...
Total ...	1,81	1,59	2,00	2,00

Expenditure.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Charges of collection	13	14	14	16

28. The receipts and expenditure under Motor Vehicles Taxation Act were, up to 1936-37 recorded under the Major Heads "XXVI" and "37—Miscellaneous Departments" (now XXXVI and 47—Miscellaneous Departments). With effect from 1937-38, separate major heads of account have been opened to record these receipts and the expenditure necessitated in their collection.

Revenue.

29. The increase in the revised estimate of 1937-38 as compared with the budget estimate of that year is due to the increasing use of motor vehicles.

Expenditure.

30. The increase in the budget estimate for 1938-39 as compared with the current year's revised estimate represents the additional expenditure on traffic sign boards, etc., necessitated by the increase in vehicular traffic in Karachi.

XIII AND 13.—OTHER TAXES AND DUTIES.

Revenue.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Taxes on luxuries, including taxes on Entertainments, Amusements, Betting and Gambling	1,06	1,05	1,10	1,11
Receipts from Electricity Duties	1,14	93	1,14	1,14
Receipts from Tobacco Duties	68	71	64	64
Total ..	2,88	2,69	2,88	2,89
Deduct.—Refunds	......	—1	—1	......
Total ...	2,88	2,68	2,87	2,89

Expenditure.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Collection charges—Entertainment Tax	1	1	1	1
Charges under the Electricity Acts	2	3	3	3
Charges in connection with Tobacco Duties	2	2	2	2
Total ...	5	6	6	6

Revenue.

31. *Taxes on Luxuries including taxes on Entertainments, etc.*—The increase of 5 in the revised estimate over the budget estimate of the current year is due to larger receipts from the Entertainment tax partly on account of the extension of the Entertainments Duty Act to the towns of Nawabshah, Tando Adam and Mirpurkhas. The next year's budget estimate follows the current year's revised estimate.

32. *Receipts from Electricty Duties.*—The increase in the current year's revised and next year's budget estimates over the budget estimate of the current year is due to a general increase in the consumption of electric energy and the grant of licenses for the supply of electricty to the towns of Dadu and Shahdadpur.

33. *Receipts from Tobacco Duties.*—The decrease in the current year's revised and next year's budget estimates as compared with the current year's budget estimate is due to smaller realisation from fees for wholesale and retail licenses.

Expenditure.

34. *Collection charges.—Entertainment Tax.*—The provision represents the special pay and allowances to the staff for collecting the tax.

35. *Charges under Electricity Acts.*—The provision includes the special pay to the Treasury Officer, Karachi, and other staff and payments to supply companies in connection with the collection of the tax.

36. *Charges in connection with Tobacco Duties.*—The provision is for the pay and allowances of the staff required for the Administration of the Tobacco Act.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT.

37. Irrigation works are divided into two main categories (1) works for which Capital Accounts are kept and (2) works for which Capital Accounts are not kept. All Irrigation works, of which it is both desirable and possible to maintain accounts on a commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital Account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

38. The works for which Capital Accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

39. The initial expenditure on the construction of an irrigation project for which a Capital Account is kept is charged to the Capital Account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

40. The capital invested on the work includes (1) direct charges, *i.e.*, cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, *i.e.*, capitalised value of abatement of revenue from land occupied by works and audit charges, and (3) all arrears of simple interest, if any, *i.e.*, balance of total interest over net revenue. This capital cost is commonly known as "sum-at-charge."

41. As soon as the work commences to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

42. Turning to the sub-divisions Productive and Unproductive Works, it may be observed that if the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, *i.e.*, sum-at-charge, at 6 per cent. or at such other rate as may be fixed by Government, from time to time, the work is considered as "Productive", otherwise it is treated as "Unproductive". If any work for which a Capital Account is kept and which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as Unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work, it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

43. The capital expenditure on irrigation works is booked in the accounts under one major head, *viz.*, "68 —Construction of Irrigation, Navigation, Embankment and Drainage Works". Funds for these works may be provided from ordinary revenues or from other sources outside the revenue, of which the most important is loans, but the expenditure is booked initially under the major head "68" only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts There will thus be one deduction in a lump-sum at the foot of the account of the major head "68" and the amounts thus deducted

from this head are booked, without details of works, under the major head "19". The head "19" is, therefore, purely a transfer head. The net total of the major head "68", after the deduction above referred to has been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the revenue account.

44. The revenue derived from irrigation works for which Capital Accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate revenue head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept," the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head "68" mentioned above.

45. In the budget estimate of revenue for Irrigation Works under the above-mentioned head "XVII", the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated NET revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

46. There is one more *minus* entry to be made in the budget estimates of revenue under the head "XVII" before the *net* revenue is shown and that is the "refunds of revenue".

47. The interest on the total capital expenditure met from all sources is shown under the head "17.—Interest on Works for which Capital Accounts are kept".

48. With reference to the second division of irrigation works, *viz.*, works for which *Capital Accounts are not kept*, it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worth while to maintain separate accounts for each. All expenditure upon such works, whether upon the construction of new works or upon extensions or improvements, or on maintenance or repairs of existing works, is accounted for under one major head "18.—Other Revenue Expenditure". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them, there is no object in treating the maintenance charges as a *minus* entry under revenue from these works as in the case of commercial works, and, therefore, they are shown under the expenditure head "18". The only comparison here possible is that between the gross revenue (shown under revenue head XVIII) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head "Miscellaneous Expenditure" all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the famine programme. (The works in this division are financed from ordinary revenues of the year). The revenue earned by this class of works is shown under the revenue head "XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept" and the refunds of revenue are deducted from the gross receipts in order to show the net revenue of the works.

IRRIGATION WORKS.

- 68.—Capital Works.
  - (A) Irrigation Works.
    - Productive Works.
    - Unproductive Works.
  - (B) Navigation, Embankment and Drainage Works.
    - Productive Works.
    - Unproductive Works.
- 18.—Non-Capital Works.
  - (A) Irrigation Works.
    - Works for which Revenue Accounts are not kept.
    - Miscellaneous expenditure.
  - (B) Navigation, Embankment and Drainage Works.
    - Works for which Revenue Accounts are not kept.
    - Miscellaneous expenditure.

DEFINITIONS.—1. "*Capital works*" are works for which Capital and Revenue Accounts are kept on a commercial basis. The capital expenditure is accounted for under the head "68" and funds for the works are provided from two sources (1) Ordinary Revenues, and (2) Loans or accumulated surplus revenue. Revenue realised from them is credited to the head "XVII".

2. "*Non-Capital works*" are works for which individually neither Capital nor Revenue Accounts are kept either because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "18". Any revenue realised from them is credited to the head "XVIII".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

49. The Province of Sind is situated beyond the influence of the south-west and north-east monsoons and in consequence its rainfall is small and negligible. In normal years, nine-tenths of the area cultivated depends on irrigation by canals. The importance of a scientific and modern system of irrigation to the province cannot therefore be over-estimated. Prior to the construction of the Lloyd Barrage Scheme, nearly all the canal systems were inundation ones, dependent on floods in the Indus, and in general the canals flowed from the end of May to the beginning of October, only the Jamrao Canal System receiving a perennial supply. The cultivation dependent on river inundation was principally kharif and even this was subject to insecurity of supply due to fluctuation in the river water levels. The low water supplies in the winter reason could be tapped only to a small extent and largely ran to waste in the Arabian Sea. As a result of the vagaries of a constantly changing river, the inundation canals used to suffer badly from a poor supply during critical irrigation periods. To cite a specific instance, the inundation of 1918 was one of the lowest on record and the value of the crops lost by the failure of the inundation that year was estimated by the then Commissioner in Sind (Sir Henry Lawrence) at £10,000,000.

50. From 1932 the area in Central Sind is receiving an assured supply of water from the Lloyd Barrage Canals all of which will be perennial, except the Rice Canal. In the greater part of Sind the irrigation system has in consequence been converted from an inundation to a perennial basis, the former being confined to parts of Upper and Lower Sind outside the sphere of influence of the Barrage.

From the point of view of irrigation, Sind may therefore be conveniently divided into two distinct spheres :—

(*a*) Area which falls under the command of the Lloyd Barrage Canals.

(*b*) Area served by the inundation canals in Upper and Lower Sind.

(*A*) Lloyd Barrage and Canals Construction Project.

51. This vast project, originally estimated to cost Rs. 18·35* crores (including direct and indirect charges) was sanctioned by the Secretary of State in April 1923, was approved by the Bombay Legislative Council in June and construction work commenced in July of that year. The aim of the project is to provide an assured supply to an area of about 1,830,000 acres in British territory which has hitherto been receiving an indifferent supply from the existing inundation canals and to increase the annual irrigated area by about 3,183,000 acres. Including the Khairpur State and the Nasirabad Tahsil in British Baluchistan the annual cultivation when final development is reached will be 5,453,000 acres. The scheme consists of a Barrage across the Indus, situated about three miles below the gorge at Sukkur, three canals on the right and four on the left bank, each with a separate head regulator. The Right Bank System comprises the North-Western Canal, the Rice Canal and the Dadu Canal. The Left Bank System comprises a large new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara River and the canals dependent thereon, and two high level canal feeders for irrigation lands in the Khairpur State. The Barrage will, under the system of scientific control, give the necessary supply to each canal at all stages of flow of the river The gross expenditure (direct charges) incurred on this scheme to the end of 1936-37 is about Rs. 25·65† crores. The Barrage and canals were formally opened by His Excellency the Viceroy on 13th January 1932 and have been in operation since the kharif season of 1932.

For detailed note regarding the progress of work on this scheme, see paragraphs 188-200 below.

* According to the second revised recapitulation statement sanctioned by Government in August 1931, the project is estimated to cost Rs. 20·03 crores for direct and indirect charges.

† This figure is exclusive of Rs. 2,50,000 paid by the Khirapur State as the share of the cost of Barrage and Rs. 1,07,52,801 paid by the Government of India as share of the cost on account of irrigation in the Nasirabad Tahsil to the end of 1936-37. It does not include the total capital cost amounting to Rs. 302·9 lakhs (direct charges) of inundation canals merged in the Lloyd Barrage Unified System.

(*B*) Inundation Canals.

52. Several indigenous channels existed before the British assumed control of Sind in 1843, but these works were generally neglected and in some cases had fallen into disuse. It was due to the initiative of Sir Bartle Frere, then Commissioner in Sind, that the work of improvement was taken up in real earnest. A brief account of the more important of the inundation canal systems improved by the British Government is given below.

53. *Begari Canal.*—The first canal to be improved in 1855 was the Begari Canal which takes off from the Indus on the right bank some 40 miles below the northern boundary of Sind and runs almost due west towards the hills of Baluchistan. The main canal is of considerable size having a discharge of about 8,200 cubic feet a second at its head. The total length of main and branch canal is some 249 miles. Rs. 22·49* lakhs have been spent on this canal up to end of 1936-37.

54. *Desert Canal.*—This canal system owes its origin to Sir John Jacob. The main canal runs parallel to and just south of the Baluchistan border and has been an important factor in weaning the frontier tribes from their habits of lawlessness and rapine. A beginning was made with the acquisition by Government of the Maksudowah, a private canal, in 1852 and this was gradually extended and improved by the Frontier authorities. In 1871-72 the work was handed over to the Irrigation Department and in 1873 the excavation of the present canal was commenced. The whole system was remodelled and extended in 1900. The main canal has a maximum discharge of about 5,970 cubic feet a second. Rs. 27·55 lakhs have been spent on this canal up to the end of 1936-37.

55. *Unharwah.*—The Unharwah has its head some 35 miles below that of the Desert Canal on the same side of the river. It originated like the latter in a private water-course which was improved and extended between 1884-87. Rs. 8·10 lakhs have been spent on this canal up to the end of 1936-37. It has a maximum discharge of 2,860 cubic feet a second.

56. *Sind Canal.*—This canal system constructed at a cost of Rs. 6·30* lakhs to the end of 1936-37 irrigates a portion of the Sukkur Collectorate.

57. *Mahiwah.*—The Mahiwah is situated on the left bank of the Indus in the northernmost corner of Sind and draws its supply from the Gudu Dhand, a branch of the main river, and serves a portion of the Sukkur Collectorate. About Rs. 15 lakhs have been spent on this canal up to end of 1936-37.

58. *Fuleli Canal.*—The Fuleli Canal in the Hyderabad district, the largest of the old Sind Canal Systems, was opened in 1861. Including branches and distributaries, it has a total length of 1,040 miles; the maximum discharge of the main canal at head is over 11,000 cubic feet a second and about Rs. 56·69* lakhs have been spent on it up to end of 1936-37. The canal is being remodelled and improved at a cost of Rs. 49·98 lakhs.

The other inundation canals, such as the Ghar, the Western Nara, the Dad and the Nasrat, have either been scrapped or short lengths thereof utilised for the Barrage Canal System. The Jamrao and the Mithrao Canals have been remodelled and now derive a very much improved supply in consequence of assured command from the Barrage and the canalisation of the Eastern Nara River as a part of the Lloyd Barrage Scheme.

* These are net figures after transfer of the portion of the capital expenditure of merged canals to the Lloyd Barrage Unified System.

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

59. The revenue derived from irrigation works for which Capital Accounts are kept is classified under two heads, *viz.*, (*a*) direct receipts, and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*) includes the sale-proceeds of water supplied for irrigational and non-irrigational purposes, the sale-proceeds from canal plantations and of other canal produce (*e.g.*, wood and grass), etc., while the latter head (*b*) represents the irrigation share of the land revenue. ...

The working expenses of the works for which Capital Accounts are kept are deducted from the total receipts under the two classifications mentioned above (which total receipts are termed "Gross revenue") in order to show the "net revenue" earned.

60. The budget and revised estimates of revenue for 1937-38, together with the actuals for 1936-37, and the budget estimate of revenue for 1938-39, are shown below:—

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Direct receipts	15,37	4,93	9,38	8,51
Portion of land revenue due to works	1,45,10	1,15,34	1,15,34	1,15,33
GROSS REVENUE.	1,60,47	1,20,27	1,24,72	1,23,84
Deduct—Working Expenses	74,10	74,67	69,63	69,72
Net revenue ...	86,37	45,60	55,09	54,12

61. The revised estimate of gross revenue compared with the budget estimate for 1937-38 shows an increase of 4,45 which is entirely under "Direct Receipts". The increase is due partly to the progressive development of irrigation in Jagir areas on the Barrage Canals and partly to the fact that the recovery from the Government of India for irrigation in Nasirabad Tahsil is to be classified as 'Revenue' instead of as reduction in expenditure as was done in the budget estimate for 1937-38.

The increase of 3,58 under "Direct Receipts" in the budget estimate for 1938-39, compared with that for 1937-38, is also due to the above reasons.

62. The revised estimate of "working expenses" compared with the budget estimate for 1937-38 shows a decrease of 5,04 which is due to strict economy in expenditure and low abkalani.

63. The decrease of 4,95 in the budget estimate of "working expenses" for 1938-39 as compared with the budget estimate for 1937-38 is due to the smaller provision made for expenditure on Maintenance and Repairs.

The provision for 1938-39 under the head XVII—Working Expenses has been distributed as under:—

	Votable.	Charged.	Total.
Works	1,34	...	1,34
Repairs	39,05	...	39,05
Establishment—			
Ordinary on *pro rata* basis	19,00	4,12	23,12
Special	4,67	...	4,67
Pensionary charges	1,02	22	1,24
Tools and plant (ordinary)	30	...	30
Deduct—Recoveries on revenue account	...	...	...
Total ...	65,38	4,34	69,72

Details of these provisions are given in the Public Works Department Budget under the head 'XVII'.

XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

The budget and revised estimates for 1937-38 together with the actuals for 1936-37, and the budget estimate for 1938-39 under this head, are shown below :—

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	3,58	3,43	3,38	3,38

17.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Expenditure	1,59,48	1,29,49	1,32,66	1,29,71

64. The capital expenditure on irrigation works has been met from (i) loans, (ii) revenue and (iii) Famine Relief Fund. The interest payable on the borrowed money is being provided under the head "22—Interest on debt and other obligations". The head "17—Interest" is merely a *pro forma* head to indicate the interest liabilities on the total irrigation capital outlay met from all sources, the credit of the amount shown as expenditure under this head being taken by deduction from the expenditure under the head "22—Interest".

65. Up to 1936-37, interest debited to this head in respect of the outlay on rri gation works other than the Lloyd Barrage Project was calculated on the capital outlay to the end of 1916-17 at 3·3252 per cent. and on the capital outlay incurred in subsequent years at a flat rate equal to the weighted average rate at which Government paid interest on its total borrowings (excluding those for the Lloyd Barrage proper) during the period. But from the current year there is only one rate of interest on this outlay, *viz.*, 4 per cent., as the various borrowings of the Province, excluding the Post-Reforms loans taken for the Lloyd Barrage proper, have been consolidated into a single block of debt carrying interest at 4 per cent. per annum.

66. The budget estimate for 1937-38 was adopted as shown below:—

In respect of irrigatian works other than the Lloyd Barrage Unified System.

Interest at 4 per cent. on the capital outlay of 1,76,38 on irrigation works to end of 1935-36	7,06
Interest at 4 per cent. on the estimated capital outlay of 1,81 during 1936-37	7
Interest at 4 per cent. on half the estimated capital outlay of 6,78 during 1937-38	14
Total ...	7,27

In respect of the Lloyd Barrage Unified System.

Interest met from sales of land in the Barrage area ...	69,79
Interest met from the net revenue of the Lloyd Barrage Unified System	52,43
Total ...	1,22,22
Grand Total ...	1,29,49

67. The revised estimate for 1937-38 is as follows:—

In respect of irrigation works other than the Lloyd Barrage Unified System.

Interest at 4 per cent. on the capital outlay of 1,78,09 on irrigation works to end of 1936-37	7,12
Interest at 4 per cent. on half the estimated capital outlay of 6,38 during 1937-38	13
Total ...	7,25

Brought forward ...	7,25
In respect of the Lloyd Barrage Unified System.	
Interest met from sales of land in the Barrage area ...	74,79
Interest met from the net revenue of the Lloyd Barrage Unified System	50,62
Total ...	1,25,41
Grand Total	1,32,66

The increase of 3,19 in the revised estimate of interest charges in respect of the Lloyd Barrage Unified System is due to an increase of 5,00 in the estimated receipts from sales of land in the Barrage area partially counterbalanced by a reduction of 1,81 in the net revenue available for meeting the interest charges of the Unified System.

68. The budget estimate for 1938-39 has been adopted as shown below :—

In respect of irrigation works other than the Lloyd Barrage Unified System.

Interest at 4 per cent. on the capital outlay of 78,09 to end of 1936-37	7,12
Interest at 4 per cent. on the estimated capital outlay of 6,38 during 1937-38	26
Interest at 4 per cent. on half the estimated capital outlay of 6,06 during 1938-39	12
Total ...	7,50

In respect of the Lloyd Barrage Unified System.

Interest met from sales of land in Barrage area ...	75,00
Interest met from the net revenue of the Lloyd Barrage Unified System	47,21
Total ...	1,22,21
Grand Total ...	1,29,71

The increase of 25 in the budget estimate of 1938-39 over the revised estimate of the current year in the interest on capital outlay on irrigation works other than the Lloyd Barrage Unified System, is due to an increase in the capital outlay. The decrease of 3,20 in the next year's budget estimate of interest charges of the Lloyd Barrage Unified System debitable to this head is due to an estimated reduction of 3,41 in the net revenue of the Unified System partially counterbalanced by an increase of 21 in the receipts from sales of land.

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (PUBLIC WORKS DEPARTMENT).

Expenditure.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Expenditure	5,74	5,60	4,41	5,05
Total ...	5,74	5,60	4,41	5,05

69. The decrease of 1,19 in the revised estimate for 1937-38 as compared with the budget estimate for that year is due to strict economy in expenditure and low abkalani.

70. The provision for 1938-39 has been distributed as under :—

	Votable.	Charged.	Total.
Extensions and Improvement	73	...	73
Repairs	3,13	...	3,13
Establishment—			
Ordinary on *pro rata* basis	90	20	1,10
Special	...	...	...
Pensionary charges	5	1	6
Tools and Plant (Ordinary)	3	...	3
Total ...	4,84	21	5,05

Details of these provisions are given in the Public Works Department budget under the head ' 18 '.

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.—A.—IRRIGATION WORKS—CIVIL.

Expenditure.

	Accounts, 1936-37.	Budget Estimate, 1937-38	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Minor irrigation works (including maintenance and repairs)	2	...	...	...
Total ...	2	...	...	...

71. No provision is made in the budget for the year 1938-39 as no works under this head are likely to be carried out in the year.

XX AND 22—INTEREST.

Revenue.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate 1938-39.
(1) Interest on Loans and Advances by the Provincial Government	3,68	3,56	4,71	3,35
(2) Interest realised on investments of Provincial balances	...	...	99	50
(3) Interest on arrears of revenue ...	7	5	7	5
(4) Miscellaneous	...	1	...	...
Total ...	3,75	3,62	5,77	3,90
Deduct—Refunds	−5	—2	—5	—3
Total ...	3,70	3,60	5,72	3,87

Expenditure.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Interest on Ordinary Debt—				
Interest on Loans taken from the Central Government—				
(*a*) Lloyd Barrage (proper) ...	1,18,56	1,16,68	1,16,71	1,16,15
(*b*) Other consolidated debt ...	20,72	12,67	12,64	16,69
Total ...	1,39,28	1,29,35	1,29,35	1,32,84
Interest on Unfunded Debt—				
State Provident Funds—				
Interest on General Provident Fund ...	...	2,10	2,06	2,21
Interest on Contributory Provident Fund.	...	6	4	3
Total ...	...	2,16	2,10	2,24
Total—Interest charges ...	1,39,28	1,31,51	1,31,45	1,35,08
Transfers—				
Deduct—				
(1) Interest transferred to Commercial Departments—				
(*a*) 17—Interest etc.	−1,34,49	−1,29,49	—1,32,66	—1,29,71
(*b*) 68—Construction of Irrigation Works, etc.	...	−4,30	—1,14	—3,78
(2) Interest transferred to Forest Department (10—Forest)	— 4	...	—1	—1
(3) Interest portion of equated payment on account of commuted value of pensions ("55—Superannuation etc.") ...	...	−5	—6	—14
Total—Transfers ...	−1,34,53	−1,33,84	—1,33,87	—1,33,64
Net Total ...	4,75	—2,33	—2,42	1,44

Revenue.

72. Interest received by Government on loans and advances made through the Provincial Loans and Advances Account (to agriculturists, local bodies, Co-operative Societies, Government servants, etc.), interest realised on investments of provincial balances and interest on arrears of revenue are credited to "XX—Interest".

73. The increase in the revised estimate over the budget estimate of the current year is due mainly to (*a*) anticipated larger recoveries of arrears of interest from cultivators owing to introduction of systems of recovery in easy instalments of arrears in the various districts, (*b*) inclusion of a provision of 99 for interest on the investment from time to time of the surplus cash balance of Government in the Central Government's Treasury Bills, (*c*) larger recoveries of interest on arrears of revenue; partially counterbalanced by increased expenditure under "*Deduct*—Refunds".

The decrease in the budget estimate of 1938-39 as compared with the revised estimate of the current year is due mainly to smaller recoveries of arrears of interest expected from cultivators and to anticipated reduction in the investments of cash balances during 1938-39.

Expenditure.

74. Interest payable on (1) the borrowings of Government, (2) unfunded debt (*e.g.* State Provident Funds), and (3) any charges on account of the management of debt and other miscellaneous charges in the same connection are debited to "22—Interest".

75. *Interest on loans taken from the Central Government.*—Under the Niemeyer award, the total debt on account of the borrowings of this Province for purposes other than the Lloyd Barrage and Canals Construction outstanding on 31st March 1937 has been reduced by Rs. 77·03 lakhs, against the liabilities taken over by this Government (less 8 lakhs placed at the credit of this Government for its minimum balance with the Reserve Bank and in the treasuries in Sind) in respect of certain Debt, Deposits and Advances which were "Central" up to 31st March 1937, and has been consolidated into a single debt carrying interest at 4 per cent. per annum and is repayable half yearly (1st July and 1st January) on equated instalment basis over a period of 45 years.

The increase of 3,49 in the budget estimate of 1938-39 as compared with the revised estimate of the current year is due to an increase of 4,05 in the interest charges on the consolidated debt payable during that year, owing to the fact that whereas interest during 1937-38 is payable for nine months only (April 1937 to December 1937) that payable in 1938-39 is for the full year (12 months); partially counterbalanced by a decrease of 56 in the interest payable on the Lloyd Barrage Debt as a result of an anticipated repayment of 11,96 during the current year.

Transfers.

76. (1) *Deduct—Interest transferred to Commercial Departments.*—(*a*) *17—Interest.*—The variations in the estimates have been explained under the major head "17—Interest, etc." (See paragraphs 66-68).

77. (*b*) *68—Construction of Irrigation, etc. works.*—Any provision made for interest charges under this head represents the amount of interest charges of the Lloyd Barrage Unified System which may be in excess of that met from receipts from sales of Barrage Land and net revenue of the System and which, therefore, has to be capitalised.

The reduction in the current year's revised estimate of the interest to be capitalised as compared with the budget estimate of the current year, is due to an increase of 5,00 in the receipts from sales of Barrage land, partially counterbalanced by a reduction of 1,81 in the net revenue of the Unified System available after deducting therefrom the principal portion (2,02) of the equated payment of the debt on account of the merged and superseded canals.

The larger transfer to '68' during 1938-39 as compared with the revised estimate of the current year is mainly due to smaller receipts on account of net revenue of the Unified System as explained in paragraph 68 under "17—Interest".

78. (2) *Deduct—Interest transferred to Forest Department (10—Forest).*—In accordance with the recent decision of the Auditor General, interest on capital outlay on forests met from borrowed money is to be debited to "10—Forest". Accordingly a provision of 1 has been made in the current year's revised estimate and the next year's budget estimate for transfer to that head.

79. (3) *Deduct Interest portion of equated payment out of revenue on account of commuted value of pensions ("55—Superannuation etc.")*.—The provision under this head represents the interest portion of the equated payment out of revenue in respect of the expenditure on commutation of pensions financed from loan money under "83—Payments of commuted value of pensions". The increase in the current year's revised estimate is due to the actual expenditure on commutation of pensions during 1936-37 being larger than the estimated amount.

The increase in the budget estimate of 1938-39 over the revised estimate of the current year is due to the addition of the interest portion of the equated payment out of revenue in respect of expenditure on commutation of pensions expected to be incurred during the current year.

80. The net revised estimate under this major head is a minus figure for the reasons given below:—

(i) The interest charges debited to this head represent interest actually payable on the outstanding debt liabilities of this Government, while those transferred from this head to the head "17—Interest on works for which capital acccounts are kept" include in the case of all irrigation works other than the Lloyd Barrage *pro forma* as well as actual interest charges on the total capital outlay met from all sources, *i.e.*, from borrowed money, from revenue and from the Famine Relief Fund, and

(ii) Owing to the progressive reduction in the total outstanding debt of this Government as the result of the annual repayments and the large additional repayment of Rs. 77·03 lakhs made at the end of 1936-37 against liabilities under certain Deposits and Advances taken over by this Government (see paragraph 75 above) the interest debitable to this head has fallen below that transferred to "17" and other heads.

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Expenditure.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Other appropriations... ...	2,99	7,69	7,48	3,38

81. The minor head "Other Appropriations" is intended for the record of appropriation from revenue for the reduction or avoidance of debt other than specific appropriation for regularly constituted sinking funds.

82. The provision under this head represents the principal portion of two half-yearly equated instalments of repayment of the consolidated debt of this Government, *less* the provisions made under "55—Superannuation, etc." for repayment out of revenue of the expenditure on commutation of pensions and payments to retrenched personnel.

83. The decrease of 21 in the current year's revised estimate is due mainly to the adoption of a revised formula suggested by the Auditor-General for the calculation of the equated instalments for the repayment of the outstanding debt.

The decrease of 4,10 in the budget estimate of 1938-39 as compared with the current year's revised estimate is due to the fact that out of the fixed equated instalments payable in 1938-39 the interest portion includes interest for full 12 months while the instalments payable in the current year include interest for 9 months (April 1937 to December 1937) with the result that a larger portion of the instalments has been taken towards repayment of principal in the current year.

25.—General Administration.

Expenditure.

	Accounts 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
A.—Heads of Provinces.				
A.—Salary of the Governor	61	60	66	66
B.—Sumptuary Allowance of the Governor	6	8	8	8
C.—Secretarial Staff of the Governor	...	26	20	21
D.—Staff and Household of the Governor	81	71	59	54
E.—Expenditure from Contract Allowance	16	20	14	17
F.—Tour expenses	29	30	22	22
G.—Ministers	70	79	78	93
Total, Heads of Provinces ...	2,63	3,00	2,67	2,81
B.—Legislative Bodies.				
H.—Provincial Legislative Assembly	8	83	58	85
I.—Legislative Assembly Department	...	..	24	27
J.—Elections for Legislatures	61	5	8	5
Total, Legislative Bodies ...	69	88	90	1,17
C.—Secretariat and Headquarters Establishment.				
K.—Civil Secretariat	2,24	2,96	2,80	2,75
L.—Public Service Commission	...	25	25	25
M.—Local Fund Audit Establishment	37	44	41	39
Total, Secretariat and Headquarters Establishment ...	2,61	3,65	3,46	3,39
D.—Commissioners.				
N.—Revenue Commissioner	1,43	1,40	1,40	1,37
Total, Commissioners ...	1,43	1,40	1,40	1,37
E.—District Administration.				
O.—General Establishments	6,45	6,58	6,41	6,55
P.—Sub-Divisional Establishments	6,14	6,08	5,96	6,08
Total, District Administration ...	12,59	12,66	12,37	12,63
G.—Miscellaneous.				
Q.—Discretionary grants by Heads of Provinces, etc. ...	6	15	15	15
R.—Expenditure from Rural Reconstruction Grants ...	...	...	...	40
Total, Miscellaneous ...	6	15	15	55
S.—Charges in England	45	55	52	74
Leave and pension contribution on account of Officers of the I.C.S., payable to the Bombay Government ...	92	1,08	1,09	1,04
Leave and pension contribution payable to the Central Government on account of staff borrowed from the Comptroller's Office, Sind	...	1	...	...
Contribution payable to Bombay Government in respect of 1/5th share of University Subvention	1	1	1	1
Grand Total ...	21,39	23,39	22,57	23,71

EXPENDITURE.

A.—HEADS OF PROVINCES.

84. *Secretarial Staff of the Governor.*—The decrease in the revised estimate as compared with the budget estimate of the current year is under the unit "Pay of Establishment", as the establishment actually sanctioned consist of only one stenographer.

85. *Staff and Household of the Governor.*—The decrease in the revised estimate as compared with the current year's budget estimate is due to smaller expenditure under (i) Pay of Officers, the number of A.-D.-C's. to His Excellency the Governor having been reduced from 2 to 1 and (ii) "Contingencies", owing to economy in expenditure.

86. *Expenditure from Contract Allowance.*—The maximum amount sanctioned by the Secretary of State for "Expenditure from Contract Allowance" is Rs. 19,800. But the expenditure in the current and the next year is expected to be only 14 and 17 respectively.

87. *Tour Expenses.*—The decrease in the revised estimate of the current year and the budget estimate for the next year as compared with the sanctioned grant of 30 is on account of curtailed touring by the Governor.

88. *Ministers.*—The increase of 15 in the next year's budget over the current year's revised estimate is due to the fact that the current year's estimate includes provision for Ministers' pay for 11 months and that of the Parliamentary Secretaries for 7 months only, while the next year's estimate provides for the pay of the Ministers and Parliamentary Secretaries for the full year.

B.—LEGISLATIVE BODIES.

89. *Provincial Legislative Assembly.*—The next year's provision has been made on the basis of a resolution passed during the last session of the Legislative Assembly and accepted by Government, *viz.*, that each member should be paid a fixed monthly salary of Rs. 75, 1½ second class fares for journeys and a local daily allowance of Rs. 2-8-0 during Assembly Sessions. This accounts for the increase of 27 in the next year's estimate over the current year's revised.

C.—CIVIL SECRETARIAT AND HEADQUARTERS ESTABLISHMENT.

90. *Civil Secretariat.*—The decrease in the revised estimate as compared with the budget estimate is mainly due to the fact that full provision made for temporary establishment is not expected to be utilised during the current year. The reduction of 5 in the next year's estimate as compared with the revised for the current year is due to smaller provision proposed for temporary establishment.

91. *Public Service Commission.*—Under section 264 of the Government of India Act, 1935, a Public Service Commission is to be appointed for each province, but it is open to two or more provinces to have a combined Public Service Commission. Bombay and Sind have a joint Commission and the share of the Government of Sind in the cost of the Public Service Commission has been taken at 25.

92. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India. This entry is a transfer entry from the Central head "26—Audit".

E.—DISTRICT ADMINISTRATION.

93. *General Establishment.*—The decrease in the revised estimate as compared with the budget estimate of the current year is due to (i) one I. C. S. Collector having proceeded on leave and (ii) the fact that the number of Assistant Collectors holding charge of sub-divisions was less than that for which provision was made in the budget estimate. The increase in the next year's estimate as compared with the current year's revised estimate is due to provision having been made for a larger number of Assistant Collectors than in the current year.

94. *Sub-Divisional Establishment.*—The saving of 12 in the current year's revised estimate as compared with the budget estimate for the current year is due to vacancies remaining unfilled.

G.—MISCELLANEOUS.

95. *Expenditure from Rural Reconstruction Grants.*—Due to the Auditor General's decision to debit the expenditure on economic and rural development schemes to the head "25—General Administration"—"G.—Miscellaneous"—"Expenditure from Rural Reconstruction Grants" from 1938-39, the provision hitherto made under "57—Miscellaneous" is transferred to this head from the next year.

H.—CHARGES IN ENGLAND.

96. The increase in the next year's estimate as compared with the current year's budget and revised estimates is due to the larger provision required for leave salary of officers proceeding on leave out of India next year.

XXI AND 27.—ADMINISTRATION OF JUSTICE.

Revenue.

Minor head.	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Sale-proceeds of unclaimed and escheated property ..	4	5	5	5
Court fees realized in cash	3	3	3	2
General fees, fines and forfeitures	1,98	1,71	1,71	1,80
Pleadership examination fees	1	2	2	1
Miscellaneous fees and fines	10	24	24	20
Miscellaneous	8	15	8	10
Recoveries of overpayments	...	1	4	1
Collection of payments for services rendered ...	...	1	1	1
Total ...	2,24	2,22	2,18	2,20
Deduct—Refund	−12	−23	−23	−16
Total ...	2,12	1,99	1,95	2,04

Expenditure.

Minor head.	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Law officers	1,37	1,50	1,53	1,40
Administrator-General and Official Trustee ...	...	...	...	...
Judicial Commissioners	3,14	3,15	3,16	3,14
Civil and Sessions Courts	4,91	4,81	5,12	5,09
Courts of Small Causes	47	50	49	49
Criminal Courts	1,85	1,80	1,84	1,76
Leave and pension contribution on account of officers of the I. C. S., payable to Bombay Government.	19	25	25	25
Charges in England	1	42	26	24
Total ...	11,94	12,43	12,65	12,37

Expenditure.

97. *Law Officers.*—The decrease in the next year's estimate as compared with the revised estimate for 1937-38 is due partly to the reduced pay and allowances of the Public Prosecutor for Sind and partly to a reduction in the amount of fees paid to pleaders.

98. *Administrator-General and Official Trustee.*—The provision of 1 during the current year on account of the Administrator-General and Official Trustee has been included under 'Judicial Commissioners'.

99. *Civil and Sessions Courts.*—The increase in the revised estimate for 1937-38 as compared with the budget estimate for that year is due to (1) no provision was made for temporary Assistant Judges in the current year's budget and (2) the insufficiency of the provision for District Judges.

100. *Criminal Courts.*—The decrease in the next year's estimate as compared with the revised estimate for 1937-38 is due to the fact that Junior Officers are holding charges as City and Resident Magistrates.

101. *Charges in England.*—The decrease in the revised estimate as compared with the budget estimate for 1937-38 is due to the fact that fewer officers proceeded on leave to England in 1937-38 than was expected.

XXII AND 28.—JAILS AND CONVICT SETTLEMENTS.

Revenue.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Jails	48	40	39	47
Jail manufactures	42	45	45	43
Recoveries of overpayments	...	...	...	...
Collection of payments for services rendered ...	...	...	...	...
Total ...	90	85	84	90
Deduct—Refunds	...	...	...	...
TOTAL ...	90	85	84	90

Expenditure.

	Accounts, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Jails	5,84	6,37	6,07	5,97
Jail manufactures	33	19	24	29
Loss or gain by exchange	...	...	...	...
Charges in England	1	17	18	5
Total ...	6,18	6,73	6,49	6,31

Revenue.

102. *Jails.*—The increase in the budget estimate for 1938-39 as compared with the revised estimate for 1937-38 is due to anticipated larger receipts owing to the increasing employment of jail labour on the construction of the new Central Prison at Sukkur.

Expenditure.

103. *Jails.*—The decrease in the revised estimate for 1937-38 as compared with the budget estimate for that year is mainly due to (i) reduction in the amount of the contribution payable to the Bombay Government owing to the return of prisoners from the Bombay Presidency Jails to Sind (ii) non-entertainment of extra establishment at the Sind Convict Gang during the year.

The decrease in the next year's estimate as compared with the revised estimate for 1937-38 is due to (i) above.

104. *Jail manufactures.*—The increase in the revised estimate for 1937-38 and the budget estimate for the next year is due to greater demand for prisoners' clothing on account of the transfer of Sindhi prisoners from the Presidency Jails to Jails in Sind.

105. *Charges in England.*—The decrease in the budget estimate for 1938-39 as compared with the revised estimate for 1937-38 is due to the fact that fewer officers of the Jail Department are proceeding on leave to England in 1938-39.

XXIII AND 29.—POLICE.

Revenue.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Cash receipts under the Arms Act	15	17	16	15
Fees, fines and forfeitures	5	4	4	5
Miscellaneous	8	9	7	8
Recoveries of overpayments	3	3	3	2
Police supplied to public departments, private companies, etc.	37	38	41	47
Collection of payments for services rendered ...	7	2	3	1
Contributions for Railway Police	...	4	4	7
Total ...	75	77	78	85

Expenditure.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Superintendence	59	85	65	87
District Executive Force	33,78	34,81	35,07	34,96
Village Police	62	62	62	62
Railway Police	1,96	1,55	1,70	1,39
Criminal Investigation Department	1,40	1,35	1,43	1,39
Charges in England	26	30	26	21
Leave and pension contribution on account of officers of the Indian Police payable to the Bombay Government.	53	62	62	61
Total ...	39,14	40,10	40,35	40,05

Revenue.

106. The increase in the budget estimate for 1938-39, as compared with the budget and the revised estimates for 1937-38 is mainly under "Police supplied to Public Departments, etc." and is due to higher recoveries expected to be recovered from the Karachi Port Trust.

Expenditure.

107. *Superintendence.*—The decrease in the revised estimate for 1937-38, as compared with the budget estimate for that year, is mainly due to the fact that the post of the Deputy Inspector-General of Police for which provision was made in the budget was not filled up. The budget estimate for 1938-39 has been based on the assumption that this post will be filled up during the year.

108. *Railway Police.*—The increase in the revised estimate for 1937-38 as compared with the budget estimate for that year is due to (*a*) the appointment of a senior officer as Superintendent of Sind Railways, while provision in the budget was for a junior officer, (*b*) payment of arrears of rent for quarters to the North Western Railway and (*c*) larger expenditure under "Allowance, etc." due to revision of pass rules.

The decrease in the budget estimate for 1938-39 as compared with the revised estimate for 1937-38 is mainly due to (*a*) larger receipts in the way of the contribution for "Order Police" to be received from the North-Western Railway and (*b*) reduced provision under "Contingencies".

109. *Charges in England.*—The decrease in the revised estimate for 1937-38 and the budget estimate for 1938-39 as compared with the budget estimate for 1937-38 is due to a smaller number of officers of the Police Department expected to proceed on leave to England.

30.—PORTS AND PILOTAGE.

Expenditure.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Ports Establishment	1	2	2	2

Expenditure.

110. This provision represents the Provincial share of the cost of the Ship Survey Department, Karachi, payable to the Central Government for the work undertaken under the Inland Steam Vessels Act.

XXVI AND 37.—EDUCATION.

Revenue.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
A—University	...	..	...	...
B—Secondary	86	89	90	85
C—Primary	...	...	...	..
D—Special	1	1	4	3
E—General	30	38	31	25
Total ...	1,17	1,28	1,25	1,13
Deduct—Refunds	...	— 1	— 1	— 1
Grand Total ...	1,17	1,27	1,24	1,12

Expenditure.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
A—University	68	86	88	84
B—Secondary	4,77	5,03	5,05	5,18
C—Primary	18,51	20,49	20,42	20,87
D—Special	80	83	79	82
E—General	2,79	2,84	2,91	2,93
Total ...	27,55	30,05	30,05	30,64

Revenue.

111. *E.—General.*—The estimate under this head is based on the progress of actuals.

Expenditure.

112. *B.—Secondary.*—The increase in the budget estimate for 1938-39 is mainly due to an additional provision of 10 for grants to Anglo-Vernacular Schools and of 6 for grants to English-Teaching Schools.

113. *C.—Primary.*—The increase in the budget estimate for 1938-39 as compared with the revised estimate for the current year is due to a provision of 55 for compulsory Primary Education in two talukas of the Province.

XXVII AND 38.—MEDICAL.

Revenue.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Medical School and College fees	13	12	11	11
Hospital Receipts	38	35	38	38
Mental Hospital Receipts	24	19	26	24
Sale of Medicines	...	...	...	...
Contributions	75	74	74	74
Income from Endowments	3	2	3	3
Miscellaneous	1	1	1	1
Recoveries of over-payments	3	1	1	1
Collection of payments for services rendered	1	...	...	...
Total ...	1,58	1,44	1,54	1,52
Deduct—Refunds	...	—1	—1	—1
Total ...	1,58	1,43	1,53	1,51

Expenditure.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Medical Establishment	1,23	1,31	1,26	1,36
Hospitals and Dispensaries	4,34	4,77	4,75	4,83
Grants for medical purposes	43	43	43	43
Medical Colleges and Schools	56	63	59	60
Mental Hospitals	36	37	36	37
Charges in England	10	10	7	10
Leave and pension contribution on account of I. M. S. Officers payable to the Government of Bombay.	18	20	20	21
Total ...	7,20	7,81	7,66	7,90

Revenue.

114. *Mental Hospital Receipts.*—The revised estimate for 1937-38 is higher than the budget estimate for the same year by 7 due to the increase in the number of patients.

Expenditure.

115. *Medical Establishment.*—The decrease in the revised estimate as compared with the budget estimate for 1937-38 is mainly due to the fact that a B.M.S. Officer was appointed in the leave vacancy of the I. M. S. Civil Surgeon at Hyderabad. The increase in the budget estimate for 1938-39 represents the provision for a separate District Medical Officer in the Upper Sind Frontier district.

116. *Hospitals and Dispensaries.*—The increase in the budget estimate for 1938-39 is chiefly due to the creation of an additional post of a S. M. S. Officer for the Tando Ghulamali Dispensary and to the inclusion of the provision for the Barrage Township Dispensary, Sukkur. The provision for the latter item was formerly made under "68—Construction of Irrigation, Navigation and Embankment works for which Capital Accounts are kept".

XXVIII AND 39.—PUBLIC HEALTH.

Revenue.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Sale-proceeds of sera and vaccines, etc.	2	7	2	2
Contributions	30	37	44	44
Miscellaneous	11	3	13	8
Recoveries of overpayments	1	...	...	...
Collection of payments for services rendered	23	...	1	...
Total ...	67	47	60	54
Deduct—Refunds	...	...	—3	...
Total ...	67	47	57	54

Expenditure.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Public Health Establishment	1,08	1,17	1,18	1,17
Grants for Public Health purposes	49	74	74	74
Expenses in connection with epidemic diseases ...	28	36	33	36
Bacteriological Laboratories	19	20	21	25
Pasteur Institutes	2	2	2	2
Charges in England	1	2	1	5
Total ...	2,07	2,51	2,49	2,59

Revenue.

117. *Sale-proceeds of sera and vaccines, etc.*—The decrease in the revised estimate as compared with the budget estimate for the current year is due to the fact that some of the receipts which should have been credited under "Miscellaneous" were taken into account under this item. The revised estimate represents the sale-proceeds of quinine and quinine treatments only.

118. *Contributions.*—The increase in the revised estimate as compared with the budget estimate for the current year is due to the revision of rates charged for the analytical work of food and water conducted at the Chemico-Bacteriological Laboratory, Karachi

119. *Miscellaneous.*—The increase in the revised estimate as compared with the budget estimate for 1937-38 is due partly to the fact that some receipts under this item were accounted for under "sale-proceeds of sera and vaccines, etc." and partly to the fluctuating nature of the receipts.

120. *Recoveries of over-payments and Collection of payments for services rendered.*—Receipts under these items are of a fluctuating nature.

Expenditure.

121. *Bacteriological Laboratory.*—The increase in the budget estimate for 1938-39 as compared with the revised estimate for the current year is due to the entertainment of additional staff in the laboratory to cope with the increased amount of work.

122. *Charges in England.*—The provision is for the payment of leave salary to officers on leave out of India and is based on actual requirements.

XXIX AND 40.—AGRICULTURE.

Revenue.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Agricultural receipts	98	1,30	1,59	2,34
Deduct—Refunds	...	...	...	...
Total ...	98	1,30	1,59	2,34

Expenditure.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Provincial.				
(1) Direction				52
(2) Superintendence				51
(3) Subordinate and expert staff				2,16
(4) Experimental farms				1,49
(5) Agricultural demonstration and propaganda including public exhibitions and fairs.				97
(6) Agricultural experiments and research ...	5,61	7,76	7,21	13 } 8,41
(7) Agricultural education				4
(8) Agricultural engineering				73
(9) Scheme for the improvement of agricultural marketing in India.				21
(10) Special rural uplift schemes				13
(11) Other charges				1,52
(12) Works	29	51	51	22
(13) Charges in England	7	13	...	...
Total ...	5,97	8,40	7,72	8,63

123. Owing to a change in the classification of the minor heads under '40—Agriculture' with effect from next year it has not been possible to give the figures of 1936-37 and 1937-38 against each of the new minor heads.

Revenne.

124. *Agricultural Receipts.*—The increase in the revised estimate for 1'937-38 as compared with the budget estimate for that year is mainly due to the increased receipts on account of the cotton seed purchasing scheme.

The increase in the next year's estimate as compared with the revised estimate for 1937-38 is due to the inclusion of 1,30 against 30 during 1937-38 on account of sale-proceeds of improved varieties of seed for the purchase of which an equal provision, *viz.*, 1,30 has been made under '40—Agriculture'.

Expenditure.

125. *Agriculture.*—[Items (1) to (11)].—The decrease in the revised estimate for 1937-38 is due to (i) the late appointment of certain officers and establishment, (ii) certain posts not having been filled, (iii) appointment of certain officers on lower rates of pay and (iv) the waiving of recovery of the contribution payable to Bombay for Sindhi students studying at the Agricultural College, Poona.

The increase in the next year's budget estimate over the current year's revised estimate is due to (1) increased purchase of varieties of seeds, (2) inclusion of the provision for (i) a Live-Stock Officer and his establishment, and (ii) the Physiological Section, Agricultural Research Station, Sakrand, as new items of expenditure in 1938-39.

126. *Works.*—The decrease in the budget estimate for 1938-39 as compared with the revised estimate for 1937-38 is due to the fact that equipment work at the Agricultural Research Station, Dokri, is nearing completion.

127. *Charges in England.*—The revised estimate for 1937-38 is nil as no officer of the Agricultural Department proceeded on leave to England in that year.

XXX AND 41.—VETERINARY.

Revenue.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Other receipts	1	7	8	8
Recoveries of overpayments	...	...	...	...
Total ...	1	7	8	8

Expenditure.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
(1) Superintendence	29	33	32	29
(2) Veterinary Education and Research—(scholarships in the Bombay Veterinary College).	1	1	1	2
(3) Hospitals and dispensaries—grants-in-aid, contributions and donations.	11	16	16	12
(4) Breeding operations	...	7	...	...
(5) Subordinate Establishment	38	40	41	48
(6) Other charges	7	14	14	15
(7) Charges in England	5	5	5	16
(8) Establishment charges recoverable from other Governments, Departments, etc.	—1	—1	...	—1
Total ...	90	1,15	1,09	1,21

Expenditure.

128. *Superintendence.*—The decrease of 3 in the next year's budget estimate as compared with the current year's revised estimate is due to the fact that the Director of Veterinary Services proposes to go on leave during the year 1938-39.

129. *Hospitals and Dispensaries—Grants-in-aid, Contributions and Donations.*—The decrease of 4 in the next year's budget estimate as compared with the current year's revised estimate is due to the fact that a provision of 5 was made in the current year's budget estimate for the construction of new veterinary dispensaries. No such provision has been made in the next year's budget estimate.

130. *Breeding Operations.*—The provision of 7 for purchase of bulls included in the current year's budget estimate has been transferred to the head "40—Agriculture".

131. *Subordinate Establishment.*—The increase of 7 in the next year's budget estimate over the current year's revised estimate is on account of two new items of expenditure, namely (1) opening of two itinerating veterinary dispensaries and (2) two grant-in-aid dispensaries.

132. *Charges in England.*—The increase of 11 in the next year's budget estimate over the current year's budget estimate represents the leave salary of the Director of Veterinary Services.

XXXI AND 42.—CO-OPERATION.

Revenue.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Audit fees	23	24	22	25
Miscellaneous receipts	9	9	12	6
Total ...	32	33	34	31

Expenditure.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Direction	92	97	1,00	38
Superintendence				58
Grants-in-aid	12	12	12	12
Other charges	9	9	12	6
Total ...	1,13	1,18	1,24	1,14

Expenditure.

133. *Direction and Superintendence.*—The increase of 3 in the current year's revised estimate over the sanctioned estimate is due to provision for leave salary drawn by the Special Auditor and the creation of the post of a Lady Honorary Organizer.

134. *Other Charges.*—The increase of 3 in the current year's revised estimate over the sanctioned estimate is mainly due to the entertainment of additional staff consequent on the revision of the "Scheme for Co-operative Training and Education".

The decrease in the budget estimate for 1938-39 as compared with the current year's revised estimate is due to the fact that the training of the Departmental staff will be completed during the current year.

XXXII AND 43.—INDUSTRIES.

Revenue.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38	Budget Estimate, 1938-39.
Industries	66	93	85	85
Fisheries	1	1	1	1
Total ...	67	94	86	86

Expenditure.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Industries	59	1,43	1,13	1,46
Fisheries	...	3	1	4
Total ...	59	1,46	1,14	1,50

135. *Industries.*—The receipts under this minor head consist mainly of (i) fees in respect of 'Weights and Measures' and (ii) credits of the amounts drawn from the deposit accounts of the grants from the Central Government for expenditure on the development of the handloom industry and for the economic development and improvement of rual areas. The decrease in the revised estimate of the current year and the budget estimate of the next year as compared with the budget estimate of the current year is due to (i) the proposed financial re-arrangement between the Local Bodies and Government according to which the share of Government in the fees collected by the Local Bodies is likely to be less; and (ii) reduction in the provision for the transfers from the deposit accounts of the grants from the Central Government referred to above.

Expenditure.

136. *Industries.*—The decrease in the revised estimate of the current year as compared with the budget estimate is mainly due to smaller expenditure under (i) pay and allowances of the establishment sanctioned in respect of various schemes for the development of industries which have not been put into operation as yet, (ii) 'Industrial Development', due to the non-utilisation of the provisions in respect of various schemes, (iii) reduced and restricted touring on account of preliminary work at headquarters, and (iv) 'Inspection of Weights and Measures' due to 5 posts of the Inspectors remaining vacant. The increase in the budget estimate of the next year as compared with the revised estimate of the current year is accounted for by increase in the strength of the office establishment of the Assistant Director of Industries, and the fact that the Industries Department will be in full swing next year as most of the schemes sanctioned for the development of small industries which could not be put into force this year are expected to be put into operation.

137. *Fisheries.*—The decrease in the revised estimate of the current year as compared with the budget estimate of the current year is due to the non-utilisation of the provision for the scheme in connection with the fishing industry which has not yet been begun. The increase in the next year's estimate is due to the fact that the scheme in connection with fisheries is expected to come into operation during that year.

XXXVI and 47.—Miscellaneous Departments.

Revenue.

———	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
(1) Examination fees	3	2	3	3
(2) Fees for inspection of steam boilers	13	14	14	14
(3) Administration of Indian Partnership Act, 1932 ...	1	1	1	} 1
(4) Miscellaneous	3	...	2	
Total ...	20	17	20	18

Expenditure.

———	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
(1) Labour	1	2	3	3
(2) Inspector of Factories	9	11	6	9
(3) Inspector of Steam Boilers	14	14	15	16
(4) Examinations	3	4	4	3
(5) Adminitration of Indian Partnership Act, 1932 ...	...	1	1	1
(6) Miscellaneous	5	22	22	22
Total ...	32	54	51	54

Expenditure.

138. *Inspector of Factories.*—The decrease in the revised estimate for 1937-38 as compared with the budget estimate of that year is mainly due to the fact that the post of the Inspector of Factories has been vacant since June, 1937.

The next year's provision provides for the pay of the Inspector of Factories at the minimum rate.

139. *Examinations.*—The decrease in the budget estimate for 1938-39 as compared with the budget and revised estimates for 1937-38 is due to the fact that the Committee for Departmental and Vernacular Examinations will be abolished at the end of the current year.

XXXIX AND 50.—CIVIL WORKS.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Revenue	3,37	8,06	7,44	12,27
Expenditure	12,38	22,00	22,63	29,86

Revenue.

140. The receipts comprise mainly of rents of buildings, tolls on bridges transfers from the Central Road Fund and miscellaneous items. The decrease of 62 in the revised estimate for the year 1937-38, as compared with the budget estimate for that year, is chiefly due to smaller transfers from the Central Road Fund owing to the postponement of certain works and the late opening of sub-divisions in the Road Division. The increase of 4,21 in the budget estimate for 1938-39, as compared with that for 1937-38 is mainly due to larger transfers from the 'Central Road Fund' owing to increased provision for works, repairs, etc., financed from that Fund.

Expenditure.

141. The increase of 63 in the revised estimate for 1937-38 over the budget estimate for that year is due to (1) larger expenditure on major works in progress, and (2) execution of certain new urgent works and repairs and expenditure authorized in connection with the temporary Government House, not provided for in the budget. The increase of 7,86 in the budget estimate for 1938-39 as compared with that for 1937-38 is mainly under the following items :—

(i) Major works—(in progress as well as new),
(ii) Road works,
(iii) Repairs, and
(iv) Establishment.

141. The increase under "Road Works" is on account of the Road Development programme to be financed from the 'Central Road Fund'. The increase under 'Repairs' is mainly on account of special repairs to certain roads. The increase under 'Establishment' is entirely due to an increase in the *pro rata* charges consequent on the increased provision for works.

142. The budget estimate for 1938-39 under '50—Civil Works—Provincial' has been distributed as under :—

Works in progress		3,85
New Works		1,28
Road works to financed from the Central Road Fund.		8,91
Discretionary grants	*Charged* .	*3*
	Voted ...	2,80
Repairs	*Charged* .	*16*
	Voted ...	4,95
Repairs (Central Road Fund)		64
Establishment	*Charged*....	*87*
	Voted ...	4,30
Tools and Plant		11
Suspense		4
Grants-in-aid		1,79
Charges in England— Establishment	*Charged*...	*13*
	Total ...	29,86

143. The provision for works in progress is intended mainly for the following works :—

(i) Special Prison at Sukkur,
(ii) Police Lines at Shikarpur,
(iii) Agricultural Buildings at Dokri,
(iv) District Bungalow at Jacobabad.

New works are shown in the list of new major works appended to this Book.

Works financed from the Central Road Fund are shown in the detailed Public Works Department Budget for Civil Works.

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

144. *Establishment.*—The Public Works Department, in this Province, is not divided into two distinct branches to deal separately with "Irrigation" and "Roads and Buildings" (or "Civil Works"). Almost all the ordinary establishment executes work of both classes. The ordinary establishment charges are therefore distributed to the various major heads in proportion to the works expenditure under each head in accordance with the prescribed rules. With a view to facilitating the booking of expenditure all establishment and tools and plant charges (excluding special establishments and tools and plant required for survey works) are first recorded under "50—Civil Works". At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant is distributed under the several major heads in proportion to the total expenditure on works and repairs debited to those heads. It is, therefore, necessary that the estimate under each major head concerned should include provisions for both these items.

145. Prior to 1933-34 the establishment charges were assessed by taking firstly the total provision required for ordinary establishment in the whole of Sind, subtracting therefrom 24 per cent. of the estimated expenditure under all major heads on works and repairs (excepting those of the Lloyd Barrage and Canals Construction), and treating the remainder as the establishment charges of the Lloyd Barrage Canals Construction Project. But it was found that the figures worked out in the accounts on the basis of a *pro rata* distribution under the several major heads varied very greatly from those provided in the Budget on the above basis. Therefore in order to bring the budget figures closer to the actuals it was decided that, with effect from the year 1934-35, ordinary establishment charges under all the Provincial Major Heads concerned should be provided on a *pro rata*, instead of on the percentage basis, except in the case of the Central Heads in which they should continue to be provided at a percentage rate. It was also decided that special establishments should continue to be provided under the heads to which their cost is debitable.

146. *Ordinary Tools and Plant.*—The total estimate is based on the actual requirements of the local officers. As a rate of 3 per cent. has been prescribed for recovery in respect of works carried out for other Governments and local bodies, etc., the budget provision for Tools and Plant chargeable to such works is made at that rate and the residue is distributed over all heads, including "50—Civil Works", in proportion to the estimated out-lay on works and repairs under those heads.

54-A.—FAMINE RELIEF AND 54-B.—TRANSFERS TO FAMINE RELIEF FUND.

Expenditure.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
54-A—Famine Relief	...	20	...	20
54-B—Transfers to Famine Relief Fund	53	...	...	...
Total ...	53	20	...	20

Expenditure.

147. *54-A.—Famine Relief.*—The current year's budget estimate included a provision of 20 for special relief in the desert tract of Thar Parkar district. The revised estimate for the current year has, however, been reduced to nil as no expenditure is likely to be incurred under this head in view of timely rainfall in the desert tract of the Thar Parkar district. The next year's provision is for possible expenditure on Famine relief.

148. *54-B.—Transfers to the Famine Relief Fund.*—The fund established by the Sind Famine Relief Fund Act stands at its minimum balance and it is not necessary at present to make any provision for transfer to the fund.

XLIV AND 55—SUPERANNUATION.

Revenue.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Contributions for pensions and gratuities ...	1,07	1,04	1,04	99
Deduct—Refunds	...	−2	−15	−1
Total ..	1,07	1,02	89	98

Expenditure.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Superannuation and retired allowances ...	16,87	17,58	17,19	17,48
Compassionate allowances	6	6	5	6
Gratuities	21	13	16	9
Pensions for distinguished and meritorious services or for political considerations	...	...	3	4
Covenanted Civil Service Pensions	14	14	14	14
Donations to Provident Funds	3	2	2	2
Equated payments of commuted value of pensions charged to capital.	...	11	12	31
Deduct—Pensionary charges transferred to Commercial Departments.	− 2,22	− 2,25	−1,54	−1,50
Charges in England	...	13	9	13
Total ...	15,09	15,92	16,26	16,77

Revenue.

149. Recoveries of pension contibutions from foreign bodies (*e.g.* Indian States) in respect of Government servants lent to them and those in respect of the employees of Local Boards and Municipalities to whom Government pay pensions (*e.g.* primary school teachers of local bodies) are credited to this head. The increase under 'Refunds' in the revised estimate of 1937-38 as compared with the budget estimate of that year is due to (i) a refund of 10 to the District School Board, Sukkur, on account of pension contribution recovered previously for certain teachers who elected to join the Board's Provident Fund and (ii) payment to the Government of Bombay of pension contribution recovered in the previous year for an officer on foreign service consequent on the officer's transfer to the Bombay cadre of the Indian Service of Engineers. The budget estimate for the next year is based on past actuals.

Expenditure.

150. *Superannuation and retired allowances.*—The bulk of the expenditure on pensions appears under this minor head as it includes the actual cost of pensions in respect of all services except those for which separate minor heads exist (*e.g.* Covenanted Civil Service Pensions). Under paragraph 14 of the second schedule to the Government of India (Constitution of Sind) Order, 1936, the total pensionary charges paid by the Bombay and Sind Governments in respect of service rendered under the Government of Bombay before 1st April 1936 are to be apportioned between the two Governments in the revenue ratio

of 85 : 15. In order to effect this division it has been decided that the total expenditure incurred every month in England on pensions in respect of service rendered before the 1st April 1936 should be debited, in the first instance, to the Government of Bombay and that the expenditure in India on similar pensions should be debited, to begin with, to the Government in whose jurisdiction the pension is drawn. The excess over 85 per cent. of the total pensionary charges paid by the two Governments in India and England every month is being passed on to the Sind Government. The expenditure debited to this minor head, therefore, includes the amounts paid out from Sind treasuries as well as the debits on account of the excess over 85 per cent. passed on by the Government of Bombay. The decrease in the revised estimate of the current year is based on the progress of actuals.

The increase in the budget estimate of 1938-39 over the revised estimate of the current year provides for the growth of expenditure indicated by the trend of the figures of past years.

151. *Compassionate allowances.*—The expenditure booked under this head is on account of (*a*) compassionate allowances to persons removed from Government service for misconduct, inefficiency or insolvency, (*b*) miscellaneous allowances and rewards which include wound and injury pensions and (*c*) Compassionate Fund Allowances (recurring) for the relief of families of Government servants dying prematurely.

152. *Gratuities.*—This head includes expenditure on gratuities paid in lump to Government servants or their families and the write-back of expenditure (on payments of gratuities to retrenched Government servants) recorded under "85—Payments to Retrenched Personnel". The decrease in the budget estimate of 1938-39 as compared with the current year's revised estimate is mainly on account of smaller write-back of expenditure under "85" due to the expenditure incurred in 1932-33 having been completely repaid by the end of 1937-38.

153. *Pensions for distinguished and meritorious services or for political considerations.*—The expenditure in respect of these pensions was formerly charged to the central head "44—Territorial and Political Pensions" prior to 1st April 1937. It has now been decided that these pensions are properly debitable to provincial revenues. But as this decision was arrived at after the budget estimates of the current year were framed a provision of 3 has been made in the revised estimate of the current year on the basis of current actuals.

154. *Donations to Provident Funds.*—This head includes expenditure on account of contributions to (i) Special Provindent Funds of the officers on contracts and (ii) I. C. S. (Non-European members) Provident Fund.

155. *Equated payments of commuted value of pensions charged to capital.*—The net amount debited to the capital head "83—Payments of commuted value of Pensions" after deducting therefrom recoveries, if any, from other Governments is repaid from revenue by a system of equated payments spread over 15 years which include interest on the capital spent. The increase in the amount of write-back for 1938-39 is due to to the fact that it includes an equated instalment in respect of the expenditure expected to be incurred during 1937-38 also.

156. *Deduct—Pensionary charges transferred to Commercial Departments.*—The pensionary liability of the Irrigation Department has been taken as a reduction of expenditure under this head by transfer to the relevant irrigation heads, *viz.*, "XVII" "18" and "68". The decrease in the revised estimate of 1937-38 and the budget estimate of 1938-39 as compared with the budget estimate of the current year is mainly due to a reduction in the rate of pensionary charges from 7·5 to 5·375 per cent.

157. *Expenditure in England.*—This head includes expenditure on account of (i) pensionary charges expected to be incurred in England in respect of services rendered after 1st April 1936 and (ii) Government contribution towards pensions under the I. C. S. Family Pension Regulations.

55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUE.

Expenditure.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Amount transferred from the head "83—Payments of commuted value of pensions"	38	43	29	2,15

158. The Irrigation Department is treated as a Commercial Department and pensionary liabilities in respect of the establishment employed on the various activities of that department are debited to the respective irrigation heads of expenditure at a certain percentage of the establishment cost. As pensions of all Government establishments at the time of their actual payment are debited to the head "55—Superannuation Allowances and Pensions", the latter head is given a credit by way of deduct entries, equal to the amounts debited to the various irrigation heads of expenditure as pensionary charges. Inasmuch as the debit of pensionary charges to the capital head "68—Construction of Irrigation, &c., Works" involves the utilisation of loan money to finance expenditure on pensions which is properly chargeable to revenue, a credit of an amount equal to the debit on account of pensionary charges under the head "68—Irrigation" is afforded under another capital head "83—Payments of commuted value of pensions", thereby reducing the loan funds required under the latter head to the same extent. The accounts procedure adopted to do this is the debiting of the expenditure to the major head "55-A—Commutation of Pensions financed from ordinary revenue".

The provision under this head, therefore, corresponds to the provision for pensionary liabilities under the head "68". The decrease in the revised estimate of 1937-38 as compared with the budget estimate of that year is due mainly to a reduction in (1) the rate of pensionary charges from 7·5 to 5·375 per cent. and (2) in establishment charges.

The increase in the budget estimate of 1938-39 over the revised estimate of 1937-38 is due to the transfer of the whole of the estimated expenditure under "83—Payments of commuted value of pensions" to this major head as it is proposed to finance all expenditure on the commutation of pensions in 1938-39 from current revenues and not only a portion of it equal to the pensionary charges debited to the head "68" as done hitherto.

XLV AND 56.—STATIONERY AND PRINTING.

Revenue.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Stationery receipts	...	1	...	...
Sale of gazettes and other government publications...	1	2	1	2
Other press receipts	22	22	19	17
Total ...	23	25	20	19

Expenditure.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
I—Stationery.				
Purchase of Stationery Stores	1,37	1,52	1,47	1,41
Deduct—Value of Stationery supplied to other Governments and paying Departments.	...	—5	—8	—8
II—Printing.				
Government Press	1,39	1,16	1,18	1,58
Printing at private presses	1	...	2	...
Cost of printing work done by other Governments ...	75	...	1,00	75
Deduct—Cost of printing work done for other Governments and paying Departments.	—4	—5	—6	—7
Charges in England	9	10	21	1,29
Total ...	3,57	2,68	3,74	4,88

Revenue.

159. The decrease in the current year's revised and next year's budget estimates as compared with the current year's budget estimate is due to the fact that recoveries on account of stationery supplied to and printing work done for other Governments and paying Departments which were hitherto credited as receipts under this head are now taken in reduction of expenditure under the head "56.—Stationery and Printing ".

Expenditure.

160. *Purchase of Stationery Stores.*—The decrease in the revised estimate of 1937-38 and the next year's budget estimate as compared with the budget estimate of the current year is based on the progress of actuals and departmental requirements.

161. *Deduct—Value of stationery supplied to other Governments and paying Departments.*—The increase in the deduct entry of 3 in the current year's revised and next year's budget estimates over the current year's budget estimate is due to inclusion of the provision for recoveries from the Central Government of the cost of stationery supplied to their officers in Sind.

162. *Government Press.*—The increase of 40 in the next year's budget estimate over the current year's revised estimate is mainly due to the inclusion of the provision for additional establishment and purchase of type and other-press materials with a view to enable the Government Press to cope fully with the increase in its work as a result of the constitution of Sind as a separate province.

163. *Cost of printing work done by other Governments.*—The provision made in the current year's revised and next year's budget estimates represents the charges payable to the Government of Bombay for printing of standard forms, etc., at their presses, as the Government Press, Karachi, is not yet properly equipped to take up this work.

164. *Printing at private presses.*—The provision of 2 made in the current year's revised estimate represents the charges payable to a local press for the printing of the proceedings of the last session of the Sind Legislative Assembly.

165. *Deduct—Cost of printing work done for other Governments and paying Departments.*—The increase in the deduct entry in the current year's revised and next year's budget estimates over the budget estimate of the current year is due to the inclusion of the provision for recoveries on account of printing work done for Central Government and other paying Departments which were formerly treated as receipts under the head "XLV—Stationery and Printing".

166. *Charges in England.*—The increase of 11 in the revised estimate over the budget estimate of the current year is due to the fact that one of the machines indented for during 1936-37 was actually received and paid for during the current year. The increase of 1,19 in the next year's budget estimate over the budget estimate of the current year represents the cost of additional plant and machinery required for the Press in order to enable it to cope fully with the increase in work consequent on the institution of Sind as a separate province.

XLVI AND 57.—MISCELLANEOUS.

Revenue.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Unclaimed deposits	24	22	24	23
Sale of old stores and materials	1	1	1	1
Fees for Government audit	7	6	8	5
Other fees, fines and forfeitures	7	1	2	2
Transfer from the deposit account of grants for economic development and improvement of rural areas.	...	42	42	40
Miscellaneous	7	4	4	4
Recoveries of overpayments	1	6	6	6
Collection of payments for services rendered ...	1	11	1	2
Total ...	48	93	88	83
Deduct—Refunds	−8	−6	−9	−6
Total ...	40	87	79	77

Expenditure.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Donations for charitable purposes	11	14	14	15
Special Commissions of Enquiry	...	10	10	6
Petty establishments	...	...	...	...
Irrecoverable temporary loans and advances written off.	...	2	1	16
Contributions	4,03	2,65	2,65	2,64
Miscellaneous and unforeseen charges	...	66	46	4
Miscellaneous Durbar charges	2	2	2	2
Total ...	4,16	3,59	3,38	3,07

Revenue.

167. *Unclaimed Deposits.*—This is a fluctuating item. The increase of 2 in the revised estimate over the current year's budget estimate is based on the progress of actuals.

168. *Fees for Government Audit.*—The increase of 2 in the current year's revised estimate over the budget estimate is based on the progress of current actuals.

The next year's budget estimate has been based on the information available.

169. *Other Fees, Fines and Forfeitures.*—The increase (1) in the current year's revised estimate as well as the next year's budget estimate over the current year's budget estimate is based on the progress of actuals during the current year.

170. *Transfer from the deposit account of grants for economic development and improvement of rural areas.*—The estimates under this head represent the amounts transferred from the deposit account of grants from the Central Government for the economic development and improvement of rural areas against the expenditure incurred on schemes of rural and economic development. The expenditure on these schemes has till now been accounted for under the head "57—Miscellaneous" and will be accounted for under "25—General Administration" with effect from 1938-39.

171. *Collection of payments for services rendered.*—This head receives credit for the leave and passage contributions payable on account of officers on foreign service. The decrease in the current year's revised as well as the next year's budget estimates is due to the fact that contributions on account of officers on foreign service borne on the Bombay-Sind joint cadres are to be credited to the Government of Bombay, as the actual leave and passage liabilities will be borne when they arise by that Government.

172 *Deduct-Refunds.*—The increase of 3 in the current year's revised estimate over the budget estimate is based on the progress of actuals.

Expenditure.

173. *Donations for charitable purposes.*—The increase of 1 in the next year's budget estimate over the current year's budget and revised estimates is due to the grant-in-aid to the Society for the prevention of cruelty to animals at Hyderabad having been raised from 50 per cent. to 90 per cent. of the receipts from fines imposed through its agency with effect from the current year.

174. *Special Commissions of Enquiry.*—The decrease of 4 in the next year's budget estimate as compared with the current year's budget and revised estimates is due to the fact that the Reorganisation Committee is expected to finish its labours by the end of May 1938.

175. *Irrecoverable temporary loans and advances written off.*—The increase of 15 in the next year's budget estimate over the current year's revised is due to amounts of tagavi given for the construction of wells expected to be written off in the Karachi and Dadu Districts.

176. *Contributions.*—The provision under this minor head represents the annual contributions payable to (i) the North-Western Railway for the working of the Sind Left Bank Feeder Railway, (ii) the Telegraph Department for the maintenance of taluka hendquarters telegraph lines and for concessional rates on foreign state telegrams, (iii) the District Local Boards for expenditure on elections and on salaries of their Executive Officers and clerical establishments and (iv) the Karachi Municipality for the maintenance of its lethal chambers. So far as item (i) is concerned, the Government had guaranteed to the North-Western Railway Administration an annual contribution of Rs. 4 lakhs for the first five years after the opening of the Sind Left Bank Feeder Railway for traffic, and thereafter the actual loss on the working of the line subject to the maximum of Rs. 2 lakhs a year until it becomes remunerative when the whole amount of guarantee paid is refundable to this Government with simple interest. As the first five years' period ended on 9th December 1936, a provision of Rs. 2 lakhs representing the maximum amount of annual guarantee after that date has been made in the current year's budget and revised estimates as well as in the next year's budget estimate as details of the working of the line are not yet available.

177. *Miscellaneous and Unforeseen charges.*—The decrease of 20 in the current year's revised estimate as compared with the budget estimate is due to the omission of the provision of 20 for the Reserve with the Finance Department.

The decrease of 42 in the next year's budget estimate as compared with the current year's revised estimate is due to the Auditor-General's decision to debit the expenditure on economic and rural development schemes to the head "25—General Administration—Expenditure from rural reconstruction grants", with effect from 1938-39.

XLIX.—GRANTS-IN-AID FROM CENTRAL GOVERNMENT.

Revenue.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Grants-in-aid from Central Government ...	1,08,00	1,10,00	1,10,00	1,05,00

178. Under paragraph 9 of the Government of India (Distribution of Revenues) Order, 1936, a subvention is made by the Central Government to tide the province over the period during which the money taken for the Lloyd Barrage is repaid. The annual subvention fixed for the years 1938-39 to 1946-47 is Rs. 1,05 lakhs.

L.—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.

SPECIAL GRANT FOR BUILDINGS.

Revenue.

——	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Special grant for buildings	15,00	...	...

179. On the separation of Sind, the Central Government undertook to provide the funds required for the building programme necessitated by the establishment of Sind as a separate province and sanctioned a grant of Rs. 17½ lakhs for the purpose. On the 1st April 1937, Rs. 15 lakhs from the balance of the above amount were made over to the Government of Sind on the condition that the amount should be utilized solely for the building programme. This amount was provided for under this major head in the budget for the current year. It has since been decided by the Auditor-General that this amount should not be credited to the Revenue head in the ordinary way but taken to a provincial deposit head, transfers to the revenue section under the major head "XXXIX—Civil Works" being made periodically to correspond with the actual expenditure from the grant under "50—Civil Works". This is the procedure followed in the case of expenditure financed from the Central Road Fund. This decision has been given effect to in the revised estimate of the current year and the revised estimate under this major head has, therefore, been placed at *nil*. The actual amount received from the Government of India has been shown on the receipt side under the deposit head "Fund for Sind buildings" under "P—Deposits and advances II—Deposits not bearing interest—Other Accounts".

LI AND 63—EXTRAORDINARY RECEIPTS AND CHARGES.

Revenue.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Sale of land	76,38	70,00	75,00	75,82
Sale of other Government assets	...	...	...	...
Other items	...	...	...	...
Total ...	76,38	70,00	75,00	75,82
Deduct—Refunds	—47	—21	—21	—32
Total ...	75,91	69,79	74,79	75,50

Expenditure.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Expenditure	...	...	...	...

Revenue.

180. *Sale of Land.*—The estimate under this head is in respect of receipts from the sale of Barrage lands. The revised estimate of 1937-38 is based on the progress of actuals during the year and the budget estimate for 1938-39 on past actuals.

181. *Refunds.*—The provision under this minor head is in respect of refunds of the deposits received in advance on account of sales of Barrage lands in cases in which the sales are not subsequently sanctioned.

Expenditure.

182. This head is intended to record the expenditure on leave salary and travelling allowances granted to retrenched Government servants. The concessions to retrenched personnel have been withdrawn with effect from the 1st April 1937 and hence the estimates for the current and next year's are nil.

68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

Expenditure.

183. The provision of fund for capital expenditure on irrigation works for which capital accounts are kept is made under the head '68'. The capital expenditure on the works may be defrayed from general revenues of the year, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head '68' is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year are deducted in lump from the gross provision under this head and are shown under a separate head '19'.

184. The budget and revised estimates for 1937-38 with the actuals for 1936-37 and the budget estimate for 1938-39 are shown below :—

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Lloyd Barrage and Canals Construction :—				
Expenditure excluding interest charges ...	22,06	19,56	8,69	7,85
Interest charges to be met from loan funds ...	−25,50	...	...	...
	−3,44	19,56	8,69	7,85
Works other than the Lloyd Barrage and Canals Construction in Sind.	1,71	6,78	6,38	6,06
	−1,73	26,34	15,07	13,91
Grand Total ...	−1,73	26,34	15,07	13,91

185. In connection with the Lloyd Barrage and Canals Construction Project, a separate note is printed hereunder. So far as other works are concerned, the revised estimate for 1937-38 when compared with the budget estimate shows a decrease of 40 which is mainly due to late sanction to estimates for certain works.

186. The budget estimate of 6,06 for 1938-39 for capital expenditure on works other than the Lloyd Barrage and Canals Construction Project, shows a decrease of 72 in comparison with the budget estimate for 1937-38. The details of the works on which the budget provision for 1938-39 will be spent are given in the Public Works Department detailed budget estimate under the head '68'.

187. Capital expenditure under the head '68', is on account of works in connection with the Lloyd Barrage and Canals Construction Project, and other works. As shown in the above table the total provision for works other than the Lloyd Barrage Project is made up as under :—

—	Votable.	*Charged.*	Total.
Works	4,63	...	4,63
Establishment :—			
Ordinary	1,09	*24*	1,33
Special	...	...	...
Pensionary charges	6	*1*	7
Tools and Plant (Ordinary)	3	...	3
Deduct—Receipts on capital account	...	...	...
Total ...	5,81	*25*	6,06

NOTE ON THE BUDGET OF THE LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT FOR THE YEAR 1938-39.

188. The Barrage and Canals have been in operation since the commencement of the kharif season of 1932, and the main works have all been completed. The works still remaining to be carried out are those in connection with the running of the canals which had perforce to be postponed until the canals were actually working. Except for drainage works they are comparatively small, but being numerous, they total up to a considerable amount. A few points which deserve mention are dealt with below:—

189. The entire scheme consists of the following units:—

(*a*) Barrage and Head Regulators of Canals.

(*b*) Seven canals noted below:—

On the Left Bank.	On the Right Bank.
(1) Rohri Canal.	(5) North-Western Canal.
(2) Eastern Nara System.	(6) Rice Canal.
(3) Khairpur Feeder East.	(7) Dadu Canal.
(4) Khairpur Feeder West.	

(*c*) Manchar Drainage Scheme, and

(*d*) Flood Protective Bund to protect the Right Bank area.

(*a*) *Barrage and Head Regulators.*

190. All works have been completed.

(*b*) *Canals.*

191. These have also been completed in their main features. Only a few items remain.

Remarks with regard to particular items are made below:—

B.—Land.—The work of acquisition of land has been practically completed, except for that required for water-courses.

K.—Buildings.—The construction of several buildings had been held in abeyance till the expenditure already incurred on buildings and the amount of all requirements was definitely known. This was finally settled in 1935-36 and the construction of necessary buildings was started. They comprise small buildings such as Darogas' landhis, Signallers' quarters, etc.

Distributaries.—Remodelling of the Rice channels is being continued. Construction of certain new distributaries and extensions of certain existing distributaries are proposed to facilitate irrigation.

Drains.—The construction of drains in canal areas has not yet been taken in hand. Preliminary surveys are in progress and after they are completed, detailed surveys will be undertaken wherever drainage appears feasible as well as necessary.

Detailed investigations in waterlogged areas and observations of sub-soil water levels in observation pipes will continue. Some experiments are also in progress.

Water-courses.—Construction of water-courses continues along with the sale and leasing of Nakabuli lands.

(c) Manchar Drainage Scheme.

192. The main object of this scheme is to divert and drain off flood water which comes down from the hills, and to deal effectively with sub-soil and surface water in the surrounding irrigated areas. It comprises the following works:—

(1) A new cut from the Manchar Lake to the river with a regulator.

(2) The widening and deepening of Aral Manchar and providing a regulator.

(3) Containing banks round the Manchar Lake to prevent accumulated water from spreading to the canal areas.

These works have been completed but small improvements to works are proposed. For the protection of the Right Bank area from floods [*vide* (*d*) below], the following works have also been found necessary:—

(1) Flood Protective Bund.

(2) Nara Valley Drain.

(3) Constructing a masonry or boulder groyne to divert the flood water of Gaj Nai.

(d) Flood Protective Bund.

193. This line of bund is being constructed on the western boundary of the Right Bank irrigated areas which have hithereto been subjected to flooding by hill torrents from the Khirtar hills. The work has been practically completed.

(2) *Nara Valley Drain.*—There is a natural depression bordering the Right Bank track along which a channel is excavated to drain off water collected in the Mirokhan reservoir or spill from the irrigated area. A low level drain in the main channel is provided. It may be, noted, however, that these channels were primarily intended to drain off the flood water, but later on, it was decided that the same valley should be utilized for the drainage of the surface and sub-surface water of the Right Bank irrigated areas by remodelling the low level drain excavated in the bed of the Main Nara Valley Drain and also by remodelling where necessary the masonry structures originally constructed. The work is practically completed.

(3) *Diversion of Gaj Nai Floods.*—Work necessary for the scheme of diversion of hill torrents from the Gaj Nai had been completed but extensions and raising of some works were found necessary by experience. These have been practically completed.

ACCOUNTS.

Amalgamation of the old Sind Canals with the Lloyd Barrage Canals.

194. The Lloyd Barrage and Canals Construction Scheme largely supplants the inundation system of irrigation in Central Sind and commands areas which the old systems of irrigation could not properly command. In some cases entire areas formerly dependent on the old systems receive water for irrigation from the new Barrage canals. In the case of the Eastern Nara System, Dad, Nasrat, etc., the old canals have been used for carrying the Barrage supplies, while in the case of the Ghar, Western Nara, Great Marakh, etc., the old canals have been entirely abandoned, except for short lengths. In other cases the Barrage Scheme takes over the irrigation of parts of the areas commanded by the old systems as in the case of the Fuleli, Begari and Sind Canals, etc. These systems are said to be partially merged.

In order to arrive at the correct figures of revenue earned on the capital invested, it has been decided by the Government of India in consultation with the Auditor-General, that with effect from 1936-37, the capital cost of the abandoned or merged canals should be added to the capital cost of the new canals, and that administrative accounts should be prepared for the combined systems.

Where the merger has been only partial, a share of the capital outlay of each canal in the ratio of the irrigated area transferred to the command of the Barrage canals will be added to the capital of the Unified System. The revenue having having been consolidated, there will be no deduction to be made from them on account of pre-Barrage net revenue from the abandoned or merged canals in the Barrage Zone. Interest actually payable on the transferred capital will figure on the expenditure side.

The figure of the capital cost of the old canals now merged with the Barrage canals will remain constant as it cannot now change.

A foot-note will be incorporated in the administrative accounts containing the information noted in the margin in respect of the canal units noted below:—

(i) Total capital invested—Direct and Indirect.
(ii) Gross Receipts—Direct and Indirect.
(iii) Working Expenses—Direct and Indirect.
(iv) Net revenue.
(v) Percentage return on the total capital outlay.
(vi) Total interest charges for the year; and
(vii) Total area irrigated.

(*a*) Lloyd Barrage Canals including affected canals.

(*b*) Old canals affected, grouped as a whole.

(*c*) Lloyd Barrage canals excluding old canals affected.

Bunds in Lower and Middle Sind.

195. Following an expert enquiry, the Government of India decided in 1934, that the necessity for the raising of the bunds in Lower and Middle Sind was undoubtedly due to the construction of the Lloyd Barrage canals and that, in consequence, the expenditure involved on this work should be debited to the Lloyd Barrage Project. It has also since been decided that the net revenue from the canals which have been, as shown above, merged in the Lloyd Barrage Unified System, should go to the Project and that in order to make good the loss of this amount to non-Barrage revenues almost equal annual maintenance charges of these bunds formerly met from non-Barrage revenues should be debited to the Barrage.

Receipts.

196. The scheme commenced to earn revenue from the year 1932, and receipts on account of the share of consolidated revenue are classified under the head "XVII". Receipts on account of land sales are credited to the head "LI.—Extraordinary Receipts." The realisations from land sales during 1937-38 and 1938-39 are expected to be about Rs. 74¾ and Rs. 75 lakhs, respectively. The receipts on the following items are treated as receipts on capital account under the head '68' and are shown as 'Charged' from the year 1938-39, as a result of the decision of the Government of India to utilize all receipts on capital account for payment of debt.

Disposal of plant.—Machinery of considerable value had been purchased for the construction of the Barrage works and after their completion most of this machinery and plant has become available for sale. In 1932, a Special Officer was employed for the disposal of this surplus machinery and stores. His appointment was, however, abolished in April 1935, and since then the work is being done by a Sub-Divisional Officer who was attached to the Mechanical Division and will be henceforward attached to the Barrage Division. The total anticipated realisation from the sale of plant as estimated at present is Rs. 48·91 lakhs. The total amount realised upto 31st March 1937, is Rs. 32·60 lakhs. Rs. 4 lakhs are expected to be realised in 1937-38 and about 2 lakhs are expected to be realised in 1938-39. The sale of the remaining items now-a-days is slow in comparison to that in the earlier years, because the remaining plant is of the kind for which there no ready market exists.

Nasirabad Tasil.—The south-western area of Nasirabad Tahsil in British Baluchistan is irrigated by the Khirtar Branch of the North-Western Canal taking off from above the Barrage at Sukkur, and the Government of India have therefore agreed to bear —

(1) a share of cost of construction of the North-Western Canal, the Barrage and its Head Regulator;

(2) a share of the cost of the two auxiliary works, constructed for protecting the southern and western areas commanded by the Right Bank System of the Barrage Canals, *viz.*, the Manchar Drainage and the Flood Protective Bund Schemes;

(3) a share of the cost of the Sind Protective Bund Scheme consisting of the work of raising and strengthening the river bunds in Lower and Middle Sind, a work necessitated by the construction of the Barrage;

(4) a share of the cost of maintenance of the Lloyd Barrage and Canals Construction Scheme with its auxiliary works calculated at an over-all uniform single percentage.

The recoveries on account of items (1) to (3) above amount to Rs. 109 lakhs up to the end of the year 1936-37, and have been utilized in reduction of the Barrage debt. An amount of 33 is expected to be recovered in 1937-38 and 11 in 1938-39. The recovery on account of item (4) up to 1936-37, including interest, amounts to about Rs. 9 lakhs and has been adjusted as recovery of expenditure under "XVII.—Working Expenses". And it is expected that 2,11 and 2,05 will be credited in 1937-38 and 1938-39 respectively.

Share of the cost of the Barrage to be paid by the Khairpur State.—An arbitrator has been appointed to decide the question of recovery from the Khairpur State for its share of the cost of the Barrage and pending the decision, the Darbar has paid Rs. $2\frac{1}{2}$ lakhs on account without prejudice.

Recovery of the cost of water-courses.—According to the Bombay Irrigation Act, 1879, as modified by Bombay Act, XV of 1933, the expenditure on water-courses, etc., is recoverable from all Zamindars. A special officer was appointed to prepare the bills of demand and it is hoped that the recoveries will begin from February 1938. So far only the cost of land under water-courses acquired by credit system has been adjusted in the accounts by credit to receipts on Capital Account.

Expenditure.

197. An abstract showing the total probable expenditure (direct charges) which will be incurred to the end of 1938-39 on the project is attached at the end of this note.

The expenditure includes outlay on the following items:—

Works.—Includes the cost of land, the staff charged to works, the expenditure on sub-rectangulation and that on the working of the dragline machines, surveys for drainage works, pipe and well, sub-soil water level observations.

Establishment.—This item includes the estimated *pro rata* share of the ordinary establishment charges debitable to the project and the estimated cost of special establishments employed specially on the project.

Tools and Plant.—This item represents the special tools and plant and the *pro rata* charges expected to be debited to the project out of the total expenditure on ordinary tools and plant.

Suspense.—Under this head provision is made for clearing the suspense balances by adjusting the value of stock issued to works.

Figures of Expenditure.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate 1937-38.	Budget Estimate, 1938-39.
Works	21,22	16,30	14,95	8,10
Establishment	7,42	5,91	5,85	4,10
Pensionary charges	36	33	22	12
Tools and plant	14	12	12	6
Suspense	3	...	−49	...
Less—Receipts on capital account	−7,11	−7,40	−13,10	−8,31
Total ..	22,06	15,26	7,55	4,07
Interest charges—				
(*a*) met from loan funds	...	...	...	...
(*b*) met from refund of Customs Duty ...	...	...	...	...
(*c*) met from receipts from Barrage land sales .	75,91	69,79	74,79	75,00*
(*d*) met from anticipated additional net revenue from the Barrage Unified System ...	51,57	52,43	50,62	47,21*
(*e*) write back from '68' of interest capitalised in the past now met from excess net revenue	24,98	...	...	...
(*f*) met from capital receipts ...	...	4,30	1,14	3,78†
Total ...	1,52,46	1,26,52	1,26,55	1,25,99
Grand Total ...	1,74,52	1,41,78	1,34,10	1,30,06

*These amounts have been provided under the head "17—Interest".

†This amount has been provided under the head "68—Construction of Irrigation Works etc.".

198. Considering the figures exclusive of interest charges, there is a decrease of 7,71 in the revised estimate as compared with the budget estimate for 1937-38 as shown below:—

	Increase (+) Decrease (−) (In thousands).
Works	−1,35
Establishment	−6
Pensionary charges	−11
Tools and plant	...
Suspense	−49
Receipts on capital account	−5,70
	−7,71

Works.—The decrease of 1,35 is due to the non-adjustment of the cost of Nakabuli land under "V.—Water-courses".

Establishment.—The decrease is due to re-distribution of these charges on a *pro rata* basis.

Pensionary charges.—The pensionary charges are ordinarily calculated at a percentage of the total pay and leave salary of the pensionable establishment including such portion of the temporary staff which Government estimate may ultimately be made permanent. The percentage adopted is based upon the borrowing rates of the Government of India of the year in which the pensionary charges are adjusted in the accounts. But in the case of the Public Works Department the total cost of pay and leave salary of the pensionable establishment which should be debited to Irrigation Heads is not readily ascertainable and Government have, therefore, directed that the calculation of the pensionary charges should be made with reference to the gross establishment charges finally allocated to each head, after making a suitable reduction in the prescribed rates in view of the fact that the figures of establishment cost include also the cost of non-pensionable staff and charges on account of allowances, contingencies, etc.

The decrease in respect of pensionary charges in the revised estimate as compared with the budget estimate for the year 1937-38 is partly due to the fact that the rate of pensionary charges has been reduced from 7½ to 5·375 per cent. as a result of the reduction in the borrowing rate and partly to the re-distribution of establishment charges on a *pro rata* basis.

Suspense.—The decrease of (49) is due to the fact that the disposal of the stores in the Central stores is likely to be completed in 1937-38.

Receipts on Capital Account.—The increase (5,70) is due to the anticipated recovery (6,16) of water-courses expenditure from zamindars partly counterbalanced by smaller receipts due to other causes.

Budget estimate for 1938-39.

199. The decrease of 11,19 in the budget estimate for 1938-39 as compared with that for 1937-38 is due to the fact that the works are now practically completed.

Works.—The works provision of (8,10) for 1938-39 is made up of 6,85 for the Lloyd Barrage and 1,25 for bund works in Middle and Lower Sind. The provision for the Lloyd Barrage is sub-divided into the following sub-heads :—

Sub-heads.	Thousands.
B—Land	1
C—Works	...
D—Regulators	25
E—Falls	...
F—Cross Drainage Works	...
G—Bridges	...
H—Escapes	...
K—Buildings	5
L—Earthwork	16
M—Plantation	...
O—Miscellaneous	3
3.—Distributaries	1,85
4.—Drainage and Protective Works	94
5.—Water-courses	1,01
6.—Special Tools and Plant	31
Sub-Rectangulation Works	...
Work-charged establishment employed under the Revenue Officer	2,24
Total ...	6,85

The following remarks relate to the more important items :—

Distributaries—The provision is mainly made for the completion of the remaining distributaries, construction of modules and culverts and the remodelling of channels in the Rice Canals Division, of new minors and extension of certain distributaries *ex* Rohri Canal.

4.—*Drainage and Protective Works.*—The provision under this head is for the Flood Protective Bund, for surveys being carried out by the Development and Research Division and for the construction of such drains as may be taken in hand.

5.—*Water-courses.*—The provision is for constructing water-courses in lands which are being sold or leased.

Establishment (*4,10*) *and Tools and Plant* (*6*).—The provisions for ordinary Establishment and Tools and Plant have been arrived at on a *pro rata* basis.

Receipts on capital account (*8,31*).—The provision is made up of—

(*a*) anticipated realizations from sale of plant (2,00),

(*b*) recoveries from the Government of India on account of expenditure in Nasirabad Tahsil (11),

(*c*) miscellaneous receipts including receipts on account of adjustment of the cost of land under water-courses acquired by credit system (4),

(*d*) recovery of the cost of water-courses from Zamindars (6,16).

Out of this receipt a sum of 3,78 is utilised to meet interest charges and the balance 4,53 towards the repayment of outstanding debt.

200. The distribution of the total provision (7,85) for the project for 1938-39 between Voted and Charged is as under:—

	Votable.	Charged.	Total.
Works	8,10	...	8,10
Establishment—			
Ordinary	1,90	42	2,32
Special	1,04	74	1,78
Pensionary charges	10	2	12
Tools and plant—			
Ordinary	7	...	7
Special	−1	...	−1
Suspense	...	...	...
Deduct—Receipts on capital account.	...	−4,53	−4,53
Total ...	11,20	−3,35	7,85

Abstract showing the total expenditure (direct charges only) incurred to end of 1936-37 and probable expenditure in 1937-38 and 1938-39 on the Lloyd Barrage and Canals Construction Project.

Main head.	Sub-head.	Amounts as provided in the 2nd Revised Recapitulation, as subsequently modified *vide* G.R. (P.W.D.) No. 187-A of 23-4-1936.	Amount of sanctioned detailed estimates.	Outlay.		Budget for 1938-39.		
				Actual to end of 1936-37.	Probable during 1937-38.	Works in progress.	Works not commenced.	Total.
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lloyd Barrage and Canals Construction.	I—WORKS.							
	Barrage and Head Regulators ...	5,21,18,000	5,98,41,700	5,23,16,858	67,700	30,000	...	30,000
	Rohri Canal System	5,74,64,000	5,58,72,597	4,87,93,167	2,75,750	43,700	85,150	1,28,850
	Eastern Nara System	2,26,58,000	2,20,47,234	2,06,70,321	1,13,530	10,200	45,050	55,250
	Right Bank Canal System	4,72,97,000	4,20,85,996	4,10,81,598	5,23,070	1,14,450	97,150	2,11,600
	Manchar Drain and Regulator ...	26,10,000	24,93,054	24,43,909	8,000	...	23,600	23,600
	Flood Protective Bund Scheme ...	62,45,000	71,05,144	51,32,024	51,060	8,500	3,000	11,500
	Suspense	...	...	9,274	...	...	...	...
	Sub-Rectangulation and Revenue Officer's Work-charged Establishment ...	...	...	3,93,804	3,21,000	2,23,800	...	2,23,800
	Protective Bund System in Sind ...	33,00,000	10,17,538	6,13,561	1,34,390	1,25,000	...	1,25,000
	Total—Works ...	19,16,92,000	19,04,63,263	17,14,54,516	14,94,500	5,55,650	2,53,950	8,09,600
	II—ESTABLISHMENT ...	2,88,13,000	...	3,28,56,895	5,85,575	4,10,100	...	4,10,100
	Pensionary charges	...	...	28,90,587	21,600	12,400	...	12,400
	III—TOOLS AND PLANT ...	28,93,000	...	23,68,310	12,300	5,600	...	5,600
	IV—SUSPENSE ...	...	...	1,93,101	—48,900	...	...	...
	Deduct—Receipts on Capital Account ...	—2,78,11,000*	...	—1,62,01,691	—13,09,700	—8,31,000	...	—8,31,000
	Deduct—Share of cost of Barrage payable by Khairpur State	—26,31,000	...	—2,50,000	...	...	...	...
	For Rounding	...	...	...	—375	+ 300	...	+ 300
	GRAND TOTAL ...	19,29,56,000	19,04,63,263	19,33,11,718	7,55,000	1,53,050	2,53,950	4,07,000

		Rs. in lakhs.
*(1) Salvage value		74·76
(2) Recoveries on account of cost of—		
(*a*) Watercourses	186·89	
(*b*) Rectangulation	16·46	
		203·35
Total ...		278·11

81.—CIVIL WORKS.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Expenditure	1,72	1,15	65	46

201. The decrease of 50 in the revised estimate for 1937-38 as compared with the budget estimate for that year is due to the fact that no decision has yet been reached on the question of the demolition of certain buildings in the Artillery Maidan, Karachi.

The decrease of 69 in the budget estimate for 1938-39 as compared with that for 1937-38 is also due to the reason stated above and to the smaller provision made for roads.

The budget estimate for 1938-39 has been distributed as under:—

Original works	... .	35
Establishment	*Charged*	*2*
	Voted	9
	Total ...	46

202. The provision for original works will be utilized on works in connection with roads, etc., on the Artillery Maidan, Karachi.

82.—OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement, maintenance and other charges	1	6	7	4
Deduct—Receipts of a capital nature	−3,80	−2,50	−1,70	−2,50
Refunds	...	1	1	1
Total ...	−3,79	−2,43	−1,62	−2,45

203. The development of the Artillery Maidan, Karachi, has necessitated the acquisition of properties, without which the development scheme could not be proceeded with. It has become necessary to acquire certain private buildings which were allowed to be constructed by the Cantonment Authorities on certain terms when the Maidan was in their charge. Under the terms of the Cantonment leases, Government had the power of resumption at any time on giving the stipulated notice and paying the value of such buildings as might have been authorized to be erected, the value being fixed by a committee of arbitration. Out of the provision of Rs. 4,000 for expenditure during the next year a sum of Rs. 2,833 represents the estimated cost of the acquisition of land and the balance is for establishment, contingencies, etc. The receipts on account of the sale of plots, etc., are estimated at Rs 2,50,000 during the next year. As receipts are taken towards the reduction of expenditure, the revised and the budget estimates have been placed at −1,62 and −2,45 respectively.

The decrease of 80 in the revised estimate under ' Deduct—Receipts of a capital nature ' against the budget estimate of 1937-38 is due to the fact that a smaller number of plots than was originally anticipated is expected to be sold during the year.

83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39
Payments of commuted value of pensions to pensioners	1,74	2,15	2,35	2,15
Deduct—				
(*a*) Amount financed from ordinary revenue ...	−38	−43	−29	−2,15
(*b*) Capital portion of equated payments out of revenue.	...	−6	−6	−17
Total ...	1,36	1,66	2,00	−17

204. All payments on account of commutation of pensions are booked under this capital major head in the first instance, and such portion of the expenditure recorded under this head as it may be decided to finance from revenue is transferred at the end of the year to the head "55-A—Commutation of Pensions financed from ordinary revenue" (*See* paragraph 158 under "55-A"). The remaining debit under this major head is written back to revenue in equated instalments of principal and interest spread over fifteen years. The equated payment in respect of each year's expenditure commences from the year following that in which it is incurred. The total amount of the equated payments due in a year is debited to the head "55—Superannuation allowances and pensions" by relief to this major head of the capital portion, and by relief to "22—Interest on Debt and other Obligations" of the interest portion of the equated instalment.

205. *Payments of commuted value of pensions to pensioners.*—The increase in the revised estimate of 1937-38 as compared with the budget estimate of that year is due to larger expenditure expected to be incurred on commutations.

206. *Deduct—Amount financed from ordinary Revenue.—See* paragraph 158 under the head "55-A.—Commutation of pensions financed from Ordinary Revenue".

207. *Deduct—Capital portion of equated payment out of revenue.*—The increase in the next year's budget estimate over the current year's revised estimate is due to the fact that the revised estimate includes only the capital portion of the equated payment out of revenue in respect of the expenditure incurred on the commutation of pensions during 1936-37, whereas the next year's estimate includes that in respect of the expenditure during 1937-38 also.

85.—PAYMENTS TO RETRENCHED PERSONNEL.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Resived Estimate, 1937-38.	Budget Estimate, 1938-39.
(1) Civil (Non-Commercial)—				
Gratuity	...	...	...	...
(2) Irrigation—Joint Establishment Public Works—				
Gratuity	...	...	...	...
(3) *Deduct*—Repayments out of revenue —				
(*a*) Expenditure transferred to "XVII—Irrigation, etc., works for which capital accounts are kept—Working expenses."	...	...	...	...
(*b*) Amount written back to "55—Superannuation, etc."...	−9	−9	−9	−3
Total ...	−9	−9	−9	−3

208. The expenditure on the payment of gratuities to retrenched Government servants is booked under this head under separate minor heads for (i) non-commercial and (ii) commercial departments. The payment on account of commercial departments is subsequently transferred to the respective major heads dealing with the commercial departments concerned.

209. The estimates under (1) and (2) are nil, as the special retrenchment concessions sanctioned by the Government of Bombay have been withdrawn with effect from 1st April 1937.

210. *Amount written back to "55—Superannuation, etc."*—The expenditure on the payments of gratuties to retrenched personnel is being written back to revenue under the head "55—Superannuation Allowances and Pensions" in five equal annual instalments with effect from the year following that in which it was incurred. (*See* paragraph 152 under "55—Superannuation".)

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DEBT, DEPOSITS AND ADVANCES.

211. Transactions pertaining to certain deposits and advances which were of an intrinsically local nature or definitely associated with any function which, on the introduction of the provincial autonomy, became a function of the Provincial Government, have been decentralised with effect from the closing of the accounts on 31st March 1937 and the liabilities therefor amounting to Rs. 85·03 lakhs have been taken over from the Central Government with effect from 1st April 1937. The actuals for 1936-37 shown in respect of the decentralised heads represent the net outstanding balances under those heads at the end of 1936-37, taken over by Sind Government and therefore they cannot be compared with the estimates of 1937-38 and 1938-39 shown in the succeeding paragraphs as the latter relate only to the transactions of the year concerned.

Receipts.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Public Debt.				
A—Debt raised in India—				
Loans from the Central Government	...	...	...	...

212. It has not been found necessary to make any provision for fresh borrowing either during the current or next year. The following table shows the estimated balance of loan savings at the end of 1938-39 :—

—	Balance of loan savings on 1st April 1937.	Revised estimate of expenditure during 1937-38.	Estimated balance of loan savings on 1st April 1938.	Budget estimate of expenditure during 1938-39.	Estimated balance of loan savings on 31st March 1939.
Lloyd Barrage	56,94	20,65	36,29	12,38	23,91
All other purposes	6,52	9,09	—2,57	6,52	—9,09
Total ...	63,46	29,74	33,72	18,90	14,82

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
**Unfunded Debt.*				
State Provident Funds—				
(i) General Provident Fund	50,17	9,91	9,72	9,95
(ii) Contributory Provident Fund	1,43	9	9	9
Total ...	51,60	10,00	9,81	10,04

213. The Contributory Provident Fund is intended for officers recruited on contract, whose conditions of service require both the Government servants concerned and the Government to contribute towards the Fund. The revised

* Provincialised from 1st April 1937. *See* paragraph 211.

estimate of the current year and the budget estimate of 1938-39 are based on the progress of current and past actuals respectively.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Famine Relief Fund.				
A. Famine Relief Fund—				
Transfers from revenue account	53	...	...	...
Interest receipts	22	...	6	33
B. Investment Account	...	...	...	...
Total ...	75	...	6	33

214. No provision was made in the current year's budget estimate under this major head, as the Famine Relief Fund maintained under the old Devolution Rules ceased to exist with effect from 1st April 1937. A similar fund has since been constituted by an Act of the Provincial Legislature, fixing the minimum balance to be kept in the fund at 12,00. This balance has been invested on the Government of India securities of the face value of Rs. 11,88,700. The provision in the current year's revised estimate represents the net interest that will accrue during the year, *i.e.*, the interest received from the Government of India (16) *minus* the advance interest (10) paid at the time of purchasing the securities. The provision in the budget estimate of 1938-39 represents the interest expected to accrue in that year.

—	Accounts. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Appropriation for Reduction or Avoidance of Debt—				
Other appropriations	2,99	7,69	7,48	3,38

215. This head receives *per contra* credit of the debit under "23.—Appropriation for Reduction or Avoidance of Debt". (*See* paragraphs 81-83 above)

—	Accounts. 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Depreciation Reserve Fund—				
Government Presses—				
Government Press, Karachi	4	4	4	6

216. The receipts of the Fund consist of a charge to the Press by debit to "56—Stationery and Printing" of the book value of the machinery disposed of during the year, and of a yearly allowance for depreciation on the book value of the plant, machinery, etc., in use at the beginning of the year, and those brought into use during the year. The increase in the budget estimate of 1938-39 over the revised estimate of the current year is due to larger provision required for depreciation, owing to the purchase of additional type. plant and machinery during the current year to cope with the increased work following the constitution of Sind as a separate Province.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
*Deposits of Local Funds—				
(*a*) District Funds	9,53	41,52	43,94	45,55
(*b*) Municipal Funds	2,58	11,43	13,95	14,06
(*c*) Other Funds	3,58	24,87	24,60	23,37
Total ..	15,69	77,82	82,49	82,98

217. (*c*) *Other Funds.*—This minor head includes deposit accounts of Education Funds, Medical and Charitable Funds, Village Panchayat Funds, etc.

218. The current year's revised and next year's budget estimates are based on the current and past actuals respectively.

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate. 1937-38.	Budget Estimate, 1938-39.
Departmental and Judicial Deposits—Civil Deposits—				
*(i) Revenue Deposits	1,95	5,31	5,20	5,00
*(ii) Civil Courts' Deposits	6,02	17,74	17,01	17,12
*(iii) Criminal Courts' Deposits	14	28	27	32
*(iv) Personal Deposits	7,71	69,31	68,19	69,76
*(v) Forest Deposits	40	47	38	40
*(vi) Public Works Deposits	3,57	5,11	5,24	5,32
*(vii) Trust Interest Funds	9	68	57	49
(viii) Deposit account of the receipts under the Public Conveyance Act	29	27	30	30
*(ix) Deposits for work done for public bodies or individuals	1	2	1	1
*(x) Municipal taxes on Government residential buildings	...	...	...	...
*(xi) Unclaimed Deposits in the General Provident Fund	6	...	2	2
*(xii) Unclaimed Deposits in the Contributory Provident Funds	...	...	...	...
*(xiii) Deposits of fees received by Government servants for work done for private bodies .	2	3	3	3
*(xiv) Deposits for weights and measures under the Bombay Weights and Measures Act, 1932.	18	...	...	...
Total ...	20,44	99,22	97,22	98,77

219. The current year's revised estimates and the next year's budget estimates of the receipts and payments on account of these deposits are based on the current and past actuals respectively.

*Provincialised from 1st April 1937. *See* paragraph 211.

(i) *Revenue Deposits.*—The following are some of the deposits accounted for under this minor head:—Deposits made in Revenue Courts or in connection with revenue administration, earnest money deposits made by intending tenderers of the civil departments, security deposits realised by the Police Department under the Indian Motor Vehicles Taxation Act or otherwise.

(iv) *Personal Deposits.*—These are deposits of which a banking account is kept (not being Civil or Criminal Courts' deposits), *e. g.*, Wards, Attached Estates deposits, trusts and endowments.

(vii) *Trust Interest Funds.*—This minor head includes provision for interest on securities held by the Treasurer of Charitable Endowments and for the purchase and sale of such securities.

(viii) *Deposit Account of the receipts under the Public Conveyance Act.*—The Public Conveyance Act is administered by the Police Department. The expenditure in this connection is debited in the first instance to "29—Police—Land Conveyance Licensing Department" and at the end of the year transferred to this head on the disbursement side by credit to "29". The amount of leave and pension contribution in respect of the establishment is also debited to this head by credit to "XLIV—Receipts in aid of superannuation". The balance remaining out of the receipts under this Act after the above adjustments have been carried out is disbursed to the local bodies concerned.

(x) *Municipal taxes on Government residential buildings.*—This head is intended for the adjustment pending payment to the municipality, of the amounts on account of municipal taxes, recovered from Government servants occupying Government residential buildings.

(xi) *Unclaimed deposits in the General Provident Fund and (xii) Unclaimed deposits in the Contributory Provident Fund.*—The amounts of the subscriptions in these funds remaining unclaimed for a period exceeding six months are transferred to this head at the end of each year and dealt with under the ordinary rules relating to deposits.

(xiv) *Deposits for weights and measures under the Bombay Weights and Measures Act, 1932.*—The transactions under this head represent deposits made by local bodies for the manufacture of standard weights and measures which these bodies are required to maintain under the Bombay Weights and Measures Act, 1932.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1931-38.	Budget Estimate, 1938-39.
Other Accounts—				
(1) Subventions from Central Road Fund ...	4,94	...	...	5,15
(2) Deposit account of grants from the Central Government for economic development and improvement of rural areas—				
(i) Grant for economic development and improvement of rural areas ...	...	19	...	62
(ii) Grant for the scheme for co-operative training and education	...	3	...	6
(iii) Grant for small-scale woollen industry.	10	10	10	16

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Other Accounts—*contd.*				
(3) Deposit account of grants made by the Imperial Council of Agricultural Research—				
(i) Economic enquiry into the cost of production in the principal cotton and sugar-cane tracts in India ...	2	...	...	...
(ii) Scheme for the improvement of marketing in India	9	19	16	20
(iii) Scheme for the appointment of Disease Investigation Officer ...	...	7	7	8
(4) Deposit account of grants from the Central Government for the Development of Handloom Industries	9	12	12	8
*(5) Central Cotton Committee Research Fund ...	2	70	65	63
(6) Fund for Sind Buildings	...	...	16,21	...
Total ...	5,26	1,40	17,31	6,98

220. (1) *Subventions from Central Road Fund.*—The amounts distributed to Provincial Governments from the Fund are credited to this minor head. The actual expenditure on approved works is recorded under "50—Civil Works—Communications" and an equal amount is debited every month to this deposit account by credit to "XXXIX—Civil Works—Transfers from Central Road Fund". No credit on account of the subvention has been shown in the current year's revised estimate as the Government of India have now decided not to place any further sums at the disposal of Provincial Governments, until the balances on hand from the grants made in the past have been exhausted. The provision in the budget estimate of 1938-39 represents the amount required for expenditure on approved schemes in excess of the balance available on 1st April 1937 which will be paid by the Government of India.

(2) *Deposit Account of grants from the Central Government for the economic development and improvement of rural areas.*—The expenditure from this grant is being incurred by (i) the Collectors, (ii) the Director of Agriculture, (iii) the Registrar of Co-operative Societies and (iv) The Assistant Director of Industries.

The accounting procedure in respect of the transactions under this head is similar to that prescribed in connection with "Subventions from Central Road Fund", *i.e.*, the grants received from the Government of India are credited to the deposit head and the expenditure booked under the relevant service heads. The expenditure incurred by the above-mentioned officers is being booked respectively under (i) "57—Miscellaneous" in the current year (and will be debited to "25—General Administration" from 1938-39), (ii) 40—Agriculture, (iii) 42—Co-operation and (iv) 43—Industries, and at the end of the year a credit equal to the expenditure incurred is given to the respective receipt heads, *viz.*, XLVI—Miscellaneous (there being no receipt head corresponding to "25"), XXIX—Agriculture, XXXI—Co-operation and XXXII Industries by a corresponding debit to this deposit head. The revised estimate of the receipts in the current year represents the further amount expected to be received from the Central Government during the course of the year after the balances of the grants already made by them in the past have been utilised. The budget estimate of 1930-39 is the same as the estimated expenditure of that year as no amount of the grant is expected to remain unutilised at the end of the current year.

* Provincialised from 1st April 1937. *See* paragraph 211.

(3) *Deposit account of grants made by the Imperial Council of Agricultural Research.*—The grants made by the Imperial Council of Agricultural Research for financing the various schemes are credited to this head. The accounting procedure followed for "Subventions from central Road Fund" has been adopted for expenditure from this deposit account also under the orders of the Government of India. The expenditure is debited to the service heads concerned, *viz.*, 40—Agriculture [for items (i) and (ii)] and 41—Veterinary [for item (iii)]. The amount drawn from the deposit account to finance the expenditure under the service heads will be shown as departmental receipts under the corresponding receipt heads "XXIX—Agricultural" and "XXX—Veterinary", respectively.

(4) *Deposit account of the grant from the Central Government for the development of hand-loom industries.*—The transactions in respect of this grant are accounted for in the same way as the transactions under "Subventions from Central Road Fund", the heads operated in the revenue section being "XXXII and 43, Industries".

(5) *Central Cotton Committee Research Fund.*—In this case the deposit head alone is operated both on the receipt and disbursement sides. The expenditure incurred is on objects which are primarily the concern of Provincial Governments, and therefore the transactions are recorded on their books but the Indian Central Cotton Committee exercises full control over the expenditure.

(6) *Fund for Sind Buildings.*—The special grant for buildings made to this province by the Government of India is credited to this head and the expenditure will be watched against the credit. See pragraph 179 under "L—Miscellaneous adjustments between Central and Provincial Governments".

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
*Advances Repayable—				
(1) Civil Advances.—				
(i) Advances for the purchase of passages.	...	1	...	...
(ii) Objection Book Advances ...	...	61	1,23	1,20
(iii) Medical supplies for Military Department.	...	...	...	2
(iv) Advances for repayment of refunds of revenue and deposits.	...	...	1	1
(v) Public Works Advances ...	...	14	12	11
(vi) Other Advances	...	...	3	...
(2) Special Advances	...	...	...	...
(3) Forest Advances	...	1,14	1,15	1,21
Total ...	...	1,90	2,54	2,55

221. (1) (ii) *Objection Book Advances.*—The estimated recovery is mainly on account of advances of pay and travelling allowance granted to officers at the time of transfer.

(1) (v) *Public Works Advances.*—The advances under this head are mainly on account of repairs to private water-courses.

* Provincialised from 1st April 1937. *See* paragraph 211.

(3) (v) *Forest Advances.*—This head records the recovery of advances granted to disbursing officers of the Forest Department for disbursement.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
* Permanent Advances	...	1	2	2

222. Permanent advances are intended as cash reserves with departmental officers to enable them to advance money for small urgent payments, to be subsequently recouped by cashing the bills for those charges at the treasury. The provision under this head is on account of the refund of such advances by departmental officers and is based on past actuals.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Bndget Estimate, 1938-39.
*Account with the Government of Burma ...	...	...	...	...

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Account with the Reserve Bank	...	...	3	3

223. This head is intended to record transactions by Government on behalf of the Reserve Bank.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Suspense Accounts—				
(i) Suspense Account	−4,73	10	16	10
*(ii) Central Accounts Office—Reserve Bank Suspense	...	...	19,00	19,00
*(iii) Cash Balance Investment Account ...	...	...	5,74,01	2,95,60
*(iv) Recoveries of service payments ...	...	...	1,00	1,00
Total ...	−4,73	10	5,94,17	3,15,70

224. Item (i) is intended to record credits actually received but awaiting final adjustment under the proper heads of account. The credits from other Governments received through the Reserve Bank are taken to item (ii) pending receipt of details from the Governments concerned to enable adjustment to the final heads of account. Item (iv) is more or less intended as a clearance head to which cash recoveries of service payments are credited before they are taken to the final heads of account.

(iii) *Cash Balance Investment Account.*—This head records transactions on account of temporary investments made from time to time of the provincial cash balances in the Central Government's Treasury Bills. The provision under this head represents the amount of the investments that will mature before the close of the financial year. The reduction

*Provincialised from 1st April 1937. *See* paragraph 211.

in the budget estimate of 1938-39 as compared with the current year's revised estimate is due to anticipated smaller investments.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
*Cheques and Bills—				
Departmental Cheques	...	3,09	3,15	3,11

225. Whenever Government officers make payments by cheques the amounts of the cheques are credited to this head by debit to the service and other heads, and when the cheques are cashed, the amounts are debited to this head. Bills received in remittance or in payment of accounts are debited to this head by credit to the head concerned and then sent for collection and credit to this head.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
*Departmental and similar accounts —				
Civil departmental balances (Civil and Public Works)	...	22	14	19

226. Cash balances held by departmental officers outside the general cash balance are accounted for under this head.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
*Exchange on Remittance Account ...	...	...	1	...

227. This head is itended to record gain or loss by exchange in respect of transactions under debt heads occuring in England, *e.g.*, payment of advances, provident fund balances, etc. At the end of the year the entire amount is written back to the revenue section under the heads "XLVI or 57—Miscellaneous" according as the effect of the exchange is a gain or loss.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Loans and Advances by Provincial Government.				
A.—Loans to Municipalities, Port Funds, etc.—				
(i) Loans to Municipalities	2	1	1	1
(ii) Loans to District and other Local Fund Committees	1	1	1	1
(iii) Loans to landholders and other notabilities	...	...	...	...
(iv) Advances to cultivators	4,31	5,53	5,66	5,25
(v) Advances under special laws ...	...	...	...	...
(vi) Miscellaneous loans and advances ...	1,07	92	1,25	80
Total ...	5,41	6,47	6,93	6,07

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
*B.—Loans to Government servants—				
(i) House-building advances	...	7	11	10
(ii) Advances for the purchase of motor cars.	...	20	10	15
(iii) Advances for the purchase of other conveyances	...	6	6	6
(iv) Passage advances	...	...	...	...
(v) Other advances...	...	...	...	...
Total ...	...	33	27	31
Total Loans and Advances by Provincial Government	5,41	6,80	7,20	6,38

228. *A.—Loans to Municipalities, Port Funds, etc.—(iv) Advances to cultivators and (vi) Miscellaneous loans and advances.*—The revised estimates of 1937-38 and the budget estimates of 1938-39 are based on past actuals.

B.—Loans to Government Servants.—The revised estimate of the current year and the budget estimate for 1938-39 are based on actual recoveries due in respect of advances already granted and the probable recoveries in respect of further advances that may be granted.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
**Remittances.*				
*(1) Other Local Remittances—				
Cash Remittances between treasuries ...	...	...	3,44,42	3,44,42
Forest Remittances	...	...	8,06	8,06
Public Works Remittances—				
Remittances into treasuries	...	...	8,98	8,98
Public Works Cheques	...	..	61,00	61,00
Other Remittances	...	...	7,75	7,75
Transfers between Public Works Officers ...	...	...	3,50	3,50
Miscellaneous Remittances	...	...	6,20	6,20
(2) Remittances by Bills—				
Remittance Transfer Receipts—local ..	...	...	77,33	77,33
(3) Adjusting Account between Central and Provincial Governments.	...	...	1,93,81	1,93,81
(4) Inter-Provincial Suspense Accounts ...	...	...	36	36
Total Remittances ...	...	...	7,11,41	7,11,41

* Provincialised from 1st April 1937. *See* paragraph 211.

229. These heads have become 'provincial' from 1st April 1937. In the absence of any reliable data no provision was made in the current year's budget estimate. The provision in the revised estimate is generally based on the progress of current actuals and the budget estimates of 1938-39 follow the revised estimates.

Disbursements.

——	Accounts, 1936-37.	Budget Estimate 1937-38,	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Public Debt.				
Loans from the Central Government—				
(*a*) Lloyd Barrage (Proper)	32,10	3,10	11,96	4,53
(*b*) Other consolidated debt—				
(i) Principal portion of the instalment towards repayment of advances for commuted value of pensions ...	...	6	6	17
(ii) Principal portion of the instalment towards repayment of advances for payments to retrenched personnel ..	9	9	9	3
(iii) Portion of principal of the instalment towards repayment of advances for other purposes	80,02	7,69	7,48	3.38
Total ...	1,12,21	10.94	19,59	8,11

230. (*a*) *Lloyd Barrage* (*proper*).—The increase in the revised estimate is due to larger amount of capital receipts becoming available for repayment of debt due to (i) increase in the receipts and recoveries on capital account and (ii) smaller capitalisation of interest under the head "68" as explained in paragraph 77 under "22—Interest".

(*b*) *Other consolidated debt*—

Item (i).—See paragraph 207 under "83".

Item (ii).—See paragraph 152 under "55".

Item (iii).—See paragraphs 81-83 under "23".

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Unfunded Debt.				
*State Provident Funds—				
(i) General Provident Fund	...	3,60	6,28	5,47
(ii) Contributory Provident Fund	...	...	75	...
Total ...	...	3,60	7,03	5.47

231. See paragraph 213 above.

(i) *General Provident Fund.*—The increase in the revised estimate of the current year is due to anticipated larger final payments and advances to the subscribers during the year. The budget estimate of 1938-39 is based on the progress of actuals.

*Provincialised from 1st April 1937. *See* paragraph 211.

(ii) *Contributory Provident Fund.*—The provision in the current year's revised estimate represents the final payment to two subscribers of the balances at their credit.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Famine Relief Fund.				
A. Famine Relief Fund—				
Transfers to Revenue Account	...	...	...	...
B. Investment Account—				
Purchase of Securities	...	...	11,89	...
Total ...	...	...	11,89	...

232. See paragraph 214 above. The provision in the revised estimate of the current year represents the price at which the Government of India Securities of the face value of Rs. 11,88,700 were purchased out of the balance in the fund.

——	Accounts, 1936-37.	Budget Estimate, 193738.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Depreciation Reserve Fund—				
Government Presses—				
Government Press, Karachi	3	1	1	5

233. The provision under this head represents the expenditure incurred on renewals and replacement of machinery met out of the Depreciation Fund. The expenditure on this account is in the first instance debited to the head "56—Stationery and Printing" and transferred to the deposit head at the end of the year. The increase in the budget estimate of 1938-39 as compared with the revised estimate of the current year is due to increased expenditure anticipated by the Manager, Government Press, Karachi, for renewals and replacements.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
*Deposits of Local Funds—				
District Funds	...	46,41	45,21	45,21
Municipal Funds	...	12,76	13,88	14,07
Other Funds...	...	25,08	23,01	22,67
Total ...	...	84,25	82,10	81,95

234. See paragraphs 217 and 218 above. The revised estimates of the current year and the budget estimates of the next year are based on current and past actuals respectively.

* Provincialised from 1st April 1937. *See* paragraph 211.

——	Accounts, 1926-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Departmental and Judicial Deposits—Civil Deposits—				
*(i) Revenue Deposits	...	4,50	5,30	5,04
*(ii) Civil Courts' Deposits	...	18,33	18,52	17,00
*(iii) Criminal Courts' Deposits	...	42	30	30
*(iv) Personal Deposits	...	64,04	72,09	69,76
*(v) Forest Deposits	...	41	35	38
*(vi) Public Works Deposits	...	5,23	5,02	5,29
*(vii) Trust Interest Funds	...	62	55	49
(viii) Deposit account of the receipts under the Public Conveyance Act	32	26	30	30
*(ix) Deposits for work done for public bodies or individuals	...	2	1	1
*(x) Municipal taxes on Government residential buildings	...	...	...	...
*(xi) Unclaimed deposits in the General Provident Fund	...	...	...	4
*(xii) Unclaimed deposits in the Contributory Provident Fund	...	...	...	...
*(xiii) Deposits of fees received by Government servants for work done for private bodies .	...	3	4	3
*(xiv) Deposits for weights and measures under the Bombay Weights and Measures Act, 1932.	...	9	6	11
Total ...	32	93,95	1,02,54	98,75

235. *See* paragraph 219 above.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Other Accounts—				
(1) Subventions from Central Road Fund ...	1,54	6,64	5,94	10,77
(2) Deposit account of grants from the Central Government for economic development and improvement of rural areas—				
(i) Grant for economic development and improvement of rural areas ..	28	63	58	62
(ii) Grant for the scheme of co-operative training and education	9	9	12	6
(iii) Grant for small-scale woollen industry .	...	17	17	16
(3) Deposit account of grants made by the Imperial Council of Agricultural Research—				
(i) Economic enquiry into the cost of production in the principal cotton and sugarcane tracts in India ..	2	...	...	...
(ii) Scheme for the improvement of marketing in India	9	19	20	20
(iii) Scheme for the appointment of Disease Investigation Officer	..	7	7	8
(4) Deposit account of grants from the Central Government for the development of handloom industries	...	17	11	10
(5) *Central Cotton Committee Research Fund ...	...	70	65	63
(6) Fund for Sind Buildings	...	...	...	...
Total ...	2,02	8,66	7,84	12,62

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
*Advances Repayable—				
(1) Civil Advances—				
(i) Advances for the purchase of passages .	...	...	...	...
(ii) Objection Book Advances ...	72	60	1,20	1,10
(iii) Medical supplies for Military Departments.	...	1	...	...
(iv) Advances for repayment of refunds of revenue and deposits.	2	...	...	1
(v) Public Works Advances	66	28	15	21
(vi) Other Advances	...	...	1	...
(2) Special Advances	...	...	...	...
(3) Forest Advances	...	1,14	1,17	1,21
Total ...	1,40	2,03	2,53	2,53

236. *See* paragraph 221 above. The current year's revised estimate and the budget estimate of 1938-39 are based on the progress of actuals.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
*Permanent Advances	61	2	3	2

237. *See* paragraph 222 above.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
*Accounts with the Government of Burma ...	...	...	...	1

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
*Accounts with the Reserve Bank	...	...	4	3

238. *See* paragraph 223 above.

* Provincialised from 1st April 1937. *See* paragraph 211.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Suspense Accounts—				
(1) Suspense Account	—4	10	10	10
*(2) Central Accounts Office—Reserve Bank Suspense.	...	...	19,00	19,00
*(3) Cash Balance Investment Account ...	...	...	6,83,66	1,85,60
*(4) Recoveries of service payments	...	...	1,00	1,00
Total ...	—4	10	7,03,76	2,05,70

239. *See* paragraph 224 above The provision under item (3) represents estimated expenditure on the investment of Government cash balances in the treasury bills of the Central Government.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget, Estimate, 1938-39.
* Cheques and Bills	...	3,10	3,10	3,13

240. *See* paragraph 225 above.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget, Estimate 1938-39.
* Departmental and Similar Accounts—				
Civil Departmental Balances (Civil and Public Works)	3	22	18	18

241. *See* paragraph 226 above.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget, Estimate, 1938-39.
* Exchange on Remittance Account	...	...	1	...

242. *See* paragraph 227 above.

—	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39
Loans and Advances by Provincial Government.				
A. Loans to Municipalities, Port Funds, etc.—				
(i) Loans to Municipalities	...	...	...	...
(ii) Loans to District and other Local Fund Committees	...	...	...	...
(iii) Loans to land-holders and other notabilities	...	...	...	..
(iv) Advances to cultivators	19	39	22	34
(v) Advances under special laws ...	...	...	...	...
(vi) Miscellaneous loans and advances ...	...	10	6,03	10
Total ...	19	49	6,25	44

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Loans and Advances by Provincial Government—contd.				
*B. Loans to Government servants—				
(i) House-building advances	24	20	20	...
(ii) Advances for the purchase of motor cars	11	16	19	25
(iii) Advances for the purchase of other conveyances	4	8	6	6
(iv) Passage advances	...	...	...	...
(v) Other advances	...	...	...	...
Total ...	39	44	45	31
Grand Total ...	58	93	6,70	75

243. *A.*—(iv) *Advances to cultivators.*—The revised estimate of the current year is based on the progress of current actuals and the budget estimate of 1938-39 on probable requirements.

A.—(vi) *Miscellaneous Loans and Advances.*—The current year's revised estimate includes 6,00 on account of a loan to the Sind Provincial Co-operative Bank and 3 for the grant of loans to small industries. The reduction in the latter as compared with the current year's budget estimate is due to the fact that no loans have been granted during the first 8 months of the year as no applications were received.

B.—*Loans to Government servants.*—The current year's revised estimate is based on the progress of current actuals and the budget estimate of 1938-39 on probable requirements.

——	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
**Remittances.*				
(1) Other Local Remittances—				
Cash Remittances between treasuries ...	...	...	3,44,42	3,44,42
Forest Remittances	...	...	8,06	8,06
Public Works Works Remittances—				
Remittances into treasuries	...	...	8,98	8,98
Public Works Cheques	...	...	56,89	56,89
Other Remittances	...	...	8,00	8,00
Transfers between Public Works Officers ...	...	...	3,50	3,50
Miscellaneous Remittances	...	...	6,79	6,79
Total ...	...		4,36,64	4,36,64
(2) Remittances by Bills—				
Remittance Transfer Receipts—local ...	...	...	76,45	76,45
(3) Adjusting account between Central and Provincial Governments.	...	...	1,93,83	1,93,83
(4) Inter-Provincial Suspense Accounts ...	...	..	27	27
Total, Remittances ...	...	..	7,07,19	7,07,19

244. *See* paragraph 229 above.

STATEMENT F.

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1938-39.

L (IV) 2087—27

7.—LAND REVENUE.

MINISTER-IN-CHARGE.—THE HONOURABLE MIR BANDEHALI KHAN TALPUR.

ITEM 1.—Additional maintenance establishment for the Karachi City Survey Office.

Recurrent ...	Rs. Nil.	Non-recurrent ...	Rs. 3,618
Total	Rs. 3,618	Ultimate annual recurrent	Rs. Nil.

REMARKS.—The permanent maintenance establishment of the Karachi City Survey office was sanctioned in 1933. Since that time there have been continuous building activities in Karachi especially in the Garden, Jamshed and Lyari Quarters, and the increase in the number of buildings is at least 3,800. This has involved considerable increase both in field work and office work. Government are satisfied that owing to insufficient staff, areas are not being sufficiently inspected for the purpose of detecting encroachments or unauthorized building. Many cases have occurred in which structures have been on the site for many years before their existence was reported. It is essential that new buildings should be entered in the maps promptly as the question of Government revenue is involved. Separate rates of assessment are chargeable for built and unbuilt areas.

In the circumstances it was necessary to augment the staff and the proposal was placed before the Assembly and sanctioned as a new item last year. Actually a provision of Rs. 2,100 (in round figures) was made for the period from August 1937 to February 1938. For the reasons already mentioned it will be necessary to continue the establishment for a further period of one year and the following provision will be required:—

	Rs.
Pay of Establishment—	
2 Surveyors at Rs. 70 per mensem each	1,680
1 Draftsman at Rs. 50 per mensem	600
4 Khalasis at Rs. 19 per mensem each	912
Total ...	3,192
Allowances, honoraria, etc.—	
House rent and other allowances	426
Grand Total ...	3,618

ITEM 2.—Appointment of a Surveyor and a peon in connection with the maintenance of the city surveys of Larkana, Dadu, Ratodero, Kambar and Mehar with headquarters at Dadu.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 1,657
Total ...	Rs. 1,657	Ultimate annual recurrent ...	Rs. Nil.

REMARKS.—This temporary establishment, necessitated by the large increase in city survey work and the maintenance of city surveys has been continued year by year since 1934 when it was first sanctioned. It was treated as a new item and sanctioned by the Legislative Assembly last year.

There has been no change in the circumstances in which the establishment was entertained. It is therefore necessary to continue it for the next year. The following provision will be required:—

Land Records—City Land Records.

	Rs.
Pay of Establishment—	
1 Surveyor on Rs. 90 per mensem	1,080
1 Peon on Rs. 15 per mensem...	180
Total ...	1,260

Allowances, honoraria, etc.—

				Rs.
P. T. A. to Surveyor at Rs. 15 per mensem	...	...		180
House rent to peon at Rs. 2 per mensem ...	...	...		24
T. A. (ordinary) ...	...	...	...	85
			Total ...	289

Contingencies—

Punkha-puller at Rs. 15 per mensem for six months ...		...		90
T. A. (railway fare) of the punkha-puller ...	...	...		18
			Total ...	108
	...		Grand Total ...	1,657

ITEM 3.—Resurvey of Lyari Quarter in the Karachi City.

Recurrent	... Rs. Nil	Non-recurrent ...	Rs. 6,300
Total ...	... Rs. 6,300	Ultimate annual recurrent	Rs. Nil.

REMARKS.—The Government of Bombay directed a general survey to be made of all the quarters in Karachi City in 1919. The survey of the Lyari Quarter was taken in hand in 1923 but the maps and sketches prepared by the Inquiry Officer were subsequently found to be inaccurate. The Settlement Commissioner suggested that the preparation of a fresh map of Lyari Quarter e deferred until the Town Planning Scheme was actually brought into force. The survey of this quarter and the maintenance of the existing survey were thus temporarily abandoned and the sheets have not been kept up-to-date. It has, however, been found necessary to undertake the survey of this quarter before the Town Planning Scheme is brought into force for the following reasons:—

(*a*) The Lyari Quarter with a population of over 70,000 is the largest quarter in the Karachi City measuring about 907 acres. It contains about 2,200 Government plots and over 5,000 municipal plots. The above plots have been sub-divided from time to time into small holdings and the number of properties is now not less than 15,000. This quarter is an integral part of the city but the map of the Karachi City does not yet include it.

(*b*) Development is progressing rapidly in certain areas and considerable difficulty is experienced in determining boundaries of plots, etc., and the result is that it is not possible to grant long leases.

(*c*) About 600 encroachments have been discovered and it is certain that this is only a fraction of the total number but steps to remove them cannot be taken till a resurvey shows conclusively that they are encroachments.

(*d*) The municipal surveys do not give any idea of the actual position on the site and it is impossible to check the actual position and area of plots held on temporary leases with that actually intended to be sanctioned.

The Municipal Corporation is very anxious that the survey should be undertaken immediately by Government and have agreed to pay the pro-rata cost of it. The expenditure to be incurred by Government will also be fully re-imbursed by the recovery of sanad fees from the land-holders. The scheme is to be spread over a

period of four years at a total cost of Rs. 23,400. The following provision will be required for the next year:—

Land Records—City Land Records.

		Rs.
Traverse Survey—		
1 Senior Surveyor for 6 months at Rs. 115 per mensem	...	690
1 Junior Surveyor for 6 months at Rs. 70 per mensem	...	420
Karachi Local Allowance to 2 Surveyors	...	135
Cycle Allowance to 2 Surveyors at Rs. 3 per mensem each	...	36
10 Khalasis for 6 months at Rs. 19 per mensem each ...	...	1,140
Detailed Measurement—		
1 Senior Surveyor for 6 months at Rs. 115 per mensem	...	690
1 Junior Surveyor for 6 months at Rs. 70 per mensem ...	...	420
Karachi Local Allowance to 2 Surveyors	...	135
Cycle Allowance to 2 Surveyors at Rs. 3 per mensem each	...	36
6 Khalasis for 6 months at Rs. 19 per mensem each ...	...	684
Supervising Establishment—		
Duty Allowance of Rs. 25 per mensem to the Head City Surveyor for checking the work of 2 Surveyors	...	300
1 Process Server at Rs. 25 per mensem for 6 months ...	...	150
Mapping and Tracing Establishment, etc.—		
1 Draftsman for 6 months at Rs. 30 per mensem ...	...	180
Karachi Local Allowance to the draftsman ...	...	30
Contingencies including purchase of stones for theodolite stations, instruments, dead stock articles, stationery, etc, required over and above those that may be spared by the survey office	...	1,200
Total	...	6,246
In round figures say	...	6,300

Grand Total—7.—Land Revenue ...	Recurrent	...	Rs. Nil.
	Non-recurrent	...	Rs. 11,575

10.—FOREST.

MINISTER-IN-CHARGE.—THE HONOURABLE MIR BANDEHALI KHAN TALPUR.

ITEM 4.—Scheme for proposed irrigated forest plantation in Sind.

Recurrent	... Rs. 8,930	Non-recurrent	... Rs. Nil.
Total	... Rs. 8,930	Ultimate annual recurrent.	Rs. 35,800

REMARKS.—Sind being a sparsely populated country, the needs of the existing inland population for fuel have hitherto been met from the scattered tree growth in the vast areas of revenue waste-lands. With the advent of the Lloyd Barrage Canals and the fore-shadowed consequent increase in population, and corresponding decrease in the area of revenue waste-lands, the fuel supply of these inland regions now constitutes a very difficult problem and it is essential to make provision to meet the future increased demand. With this object in view, a scheme of Irrigated forest plantation was prepared by the Conservator of Forests in 1933. The scheme which was approved by the Government of Bombay was originally intended to bring an area of 10,000 acres of Forest Land in the Larkana and Shikarpur Divisions under permanent Irrigation from the Barrage Canals and to raise on this area artificial plantations of the type already existing at Changa Manga and elsewhere in the Punjab. The scheme was further examined and considered by a small Committee appointed by the Government of India, presided over by the Inspector-General of Forests. After full examination of the area, an amended scheme was proposed by the Committee by which the area to be planted was limited to 6,500 acres. The estimates of this scheme are based on positive results acheived in the Punjab where plantations of this type have been grown successfully since the establishment of the Changa Manga Plantation in 1866. The scheme is expected to cost in the formation period of 25 years an amount of Rs. 7,20,100 and to bring a revenue of Rs. 7,29,480 *vide* details shown in the accompanying statement. Thus the initial cost is expected to be fully covered by the revenue from temporary cultivation, thinnings and grazing during the formation period. After 25 years' formation period, the scheme provides for a rotation of 20 years and anticipates a net revenue of Rs. 21,000 per annum. Government will in addition receive Rs. 4½ lacs of extra revenue on account of water rate through Public Works Department. The scheme is thus a promising one from a financial point of view. Provision of Rs. 8,930 for the first year (1938-39) has been made and against this cost, the corresponding revenue in 1938-39 will be Rs. 6,300 under 'X—Forest'.

Year of formation.	Expenditure.	Receipts.	Deficits.	Surplus.
	Rs.	Rs.	Rs.	Rs.
1	8,930	6,300	2,630	...
2	12,940	12,210	730	...
3	17,460	17,490	...	30
4	21,780	32,870	...	11,090
5	26,060	40,440	...	14,380
6	25,590	39,710	...	14,120
7	27,160	51,860	...	24,700
8	27,510	49,290	....	21,780
9	28,560	46,710	....	18,150
10	28,940	43,940	....	15,000
11	29,270	42,070	...	12,800
12	29,840	39,800	...	9,960
13	30,730	37,380	...	6,650
14	31,090	34,960	...	3,870
15	31,440	32,040	....	600
16	32,400	31,360	1,040	...
17	33,270	29,690	3,580	...
18	33,690	27,020	6,670	...
19	34,100	24,350	9,750	...
20	34,510	21,680	12,830	...
21	34,130	19,010	15,120	...
22	34,550	16,330	18,220	...
23	34,960	13,660	21,300	...
24	35,390	10,990	24,400	...
25	35,800	8,320	27,480	...
Total .	7,20,100	7,29,480	1,43,750	1,53,130

XVII.—WORKING EXPENSES.

MINISTER-IN-CHARGE—THE HONOURABLE DR. HEMANDAS R. WADHWANI.

(1) PRODUCTIVE.

SOUTHERN SIND CIRCLE.

KARACHI CANALS DIVISION.

ITEM 5.—Providing screw gates to the masonry outlets along Pinyari Canal mile 18 to 64.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 10,000
Total	... Rs. 10,000	Ultimate annual recurrent	... Rs. Nil.

REMARKS.—The laborious and un-scientific method of 'chabbing' the masonry outlets is adopted along the Pinyari Canal between miles 18 to 64 during rotation and it is necessary to provide the outlets with screw gates owing to the long length of the Canal. The method of closing karias with 'chabbs' involves a good amount of time, with the result that the karias under 'waro' are closed eariler than their stipulated time to effect rotation at the proper time in the lower reaches. If screw gates are provided it will take very little time to close karias and the rotation can be effected in the true sense. This arrangement will also save labour charges. Another disadvantage in chabbing is that it is generally disturbed by the zamindars. If screw gates are provided they can be locked and this interference can be avoided.

FULELI CANALS DIVISION.

ITEM 6.—Providing a pumping plant on Gidu Malh Bund on either end of wetting trench.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 7,000
Total	... Rs. 7,000	Ultimate annual recurrent	... Rs. Nil.

REMARKS.—A pumping plant is urgently needed for wetting the new loop behind Gidu Malh Bund.

ITEM 7.—Stone spur at mile 2/3 mile of Gidu Malh Bund.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 12,000
Total	... Rs. 12,000	Ultimate annual recurrent	... Rs. Nil.

REMARKS.—The site for the proposed stone spur is between the two existing spurs in mile 2/2 to 2/4 which are far apart and back current causes scour at the toe of the bund. The proposed additional spur is therefore considered necessary. The scour had given great trouble during the Abkalani of 1937 and the proposed spur will remedy this trouble.

BARRAGE DIVISION.

Eastern Nara System.

ITEM 8.—Extension of Patni Distributary and its 3 modules.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 1,400
Total	... Rs. 1,400	Ultimate annual recurrent.	Rs. Nil.

REMARKS.—This work is necessary for the more efficient distribution of water in the tail reaches of the Patni Distributary.

The plans and estimates, the latter amounting to Rs. 1,386 have been sanctioned in October 1937.

Bund works under the control of Indus River Commission.

HALA DIVISION.

ITEM 9.—Constructing Bund sluices in Matiari Khebar Bund.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 1,800
Total	... Rs. 1,800	Ultimate annual recurrent ...	Rs. Nil.

REMARKS.--An area of 377 acres, which is at present settled on water-course 5 R. *ex* Khebrani Minor, cannot be irrigated from that minor as the water-course runs against the contours. This area is to be irrigated from the river by a sluice through Khebar Matiari Bund at mile 0/3.

Grand Total— XVII.—Irrigation, etc. ...	Recurrent	... Rs. Nil.
	Non-recurrent...	Rs. 32,200

25.—GENERAL ADMINISTRATION.

MINISTER-IN-CHARGE.—THE HONOURABLE SIR GHULAM HUSSAIN HIDAYATULLAH.

ITEM 10.—Appointments of a Sindhi Translator and a librarian for the Assembly section of the Legal Department.

Recurrent	... Rs. 1,210	Non-recurrent	... Rs. Nil.
Total	... Rs. 1,210	Ultimate annual recurrent .	Rs. 2,052

REMARKS.—It is proposed to create a post of Sindhi Translator on Rs. 70—5—140 and a librarian on Rs. 40—5/2—60 for the Assembly section of the Legal Department.

As a large number of speeches during the Legislative Assembly debates are made in Sindhi it has been found necessary to appoint a translator to translate the speeches from Sindhi into English for being incorporated into the record of the proceedings.

A separate library is being provided for the Sind Legislative Assembly. It is necessary that the library should be in charge of a whole-time librarian and a new post is being created for this purpose.

Grand Total—25.—General Administration ...	Recurrent ...	Rs. 1,210
	Non-recurrent.	Rs. Nil.

28.—JAILS AND CONVICT SETTLEMENTS.

MINISTER-IN-CHARGE.—THE HONOURABLE SIR GHULAM HUSSAIN HIDAYATULLAH.

ITEM 11.—Entertainment of one Head Guard and two Guards for the Sukkur Settlement and one Orderly for the Criminal Tribes Settlement Officer, Sind.

Recurrent	... Rs. 876	Non-recurrent	... Rs. Nil.
Total	... Rs. 876	Ultimate annual recurrent	. Rs. 876

REMARKS.—The appointments of one Head Guard and two Guards for the Sukkur Settlement were temporarily sanctioned up to the end of February 1938, in April last as the number of settlers had increased and two settlers had absconded on account of insufficient watch over them. As the number of settlers is likely to increase still further, the continuance of this establishment is necessary. It is therefore proposed to make it permanent.

The provision required for these Guards is as under :—

Head Guard on Rs. 35 per mensem	Rs. 420
Two Guards in the scale of Rs. 19—1/3—20—1/4—21—2/3—23	„ 456
Total ...	Rs. 876

Grand Total— 28.—Jails and Convict Settlements { Recurrent ... Rs. 876; Non-recurrent ... Rs. Nil.

29.—POLICE.

MINISTER-IN-CHARGE—THE HONOURABLE SIR GHULAM HUSSAIN HIDAYATULLAH.

ITEM 12.—Replacement of the engine in the motor launch 'Aileen' used by the Karachi Harbour Police.

Recurrent	.... Rs. Nil.	Non-recurrent	... Rs. 9,000
Total ...	.... Rs. 9,000	Ultimate annual recurrent.	Rs. Nil.

REMARKS —The engine of the launch 'Aileen' used by the Karachi Harbour Police, which has been in use for 14 years has frequently given trouble, and the Superintendent of Machinery, Manora, who examined it recommends its replacement. It is therefore necessary to purchase a 60 H. P. Petrol Paraffin Kelvin engine costing about Rs. 9,000 (including fitting, etc.). The Karachi Port Trust which shares with Government the cost of the Harbour Police has agreed to pay a moiety of the cost of the new engine.

ITEM 13.—Cost of block-making plant for the Sind C. I. D.

Recurrent	... Rs. 200	Non-recurrent	... Rs. 6,500
Total	... Rs. 6,700	Ultimate annual recurrent.	Rs. 200

REMARKS.—Before the separation of Sind from the Bombay Presidency the Photozinco Press, Poona, used to supply the Sind C. I. D. with blocks of photos of criminals free of charge. Since 1st April 1936, these blocks are obtained from the Photozinco Press, Poona, by the Sind C. I. D. on payment. The actual expenditure incurred during 1936-37 for the purpose amounted to Rs. 1,768. It is more economical to purchase a block-making plant for the Sind C. I. D. at an estimated cost of Rs. 6,500 than to incur an annual expenditure of Rs. 1,700 to Rs. 2,000 on account of the cost of blocks of photos supplied by the Photozinco Press, Poona. The annual recurring expenditure on account of blocks will be only Rs. 200.

ITEM 14.—Opening of a police outpost at Bago Daro in the Shahdadkot taluka, Larkana district.

Recurrent	... Rs. 1,863	Non-recurrent	... Rs. 146
Total	... Rs. 2,009	Ultimate annual recurrent..	Rs. 1,863

REMARKS.—The outpost at Bago Daro, Shahdadkot taluka, Larkana district, was closed down in the Police Reduction Scheme of 1922. Bago Daro is close to the hills and on one of the main routes from Baluchistan. There have been several instances in which dacoits and other bad characters from Baluchistan have come down from the hills, committed crime and gone back in safety. Besides this, cultivation in the western portion of Shahdadkot taluka has increased considerably since the Barrage, and the population has also increased. It is therefore necessary in the interest of public peace and safety to revive the Police outpost of Bago Daro. One mounted head constable and two mounted constables are required for the outpost. The expenditure on pay, allowance, etc., of the constabulary amounts to Rs. 1,863 (recurring) and Rs. 146 (non-recurring), as shown below:—

Recurrent.

Pay of Establishment—		
1 Mounted head constable at Rs. 28 per mensem.	Rs.	28 0 0
2 Mounted constables at Rs. 20 per mensem each.	Rs.	40 0 0
Proficiency allowance to three men at Rs. 4 per mensem	Rs.	12 0 0
Total per mensem ...	Rs.	80 0 0
		× 12 Rs. 960 per annum.

Allowances, honoraria, etc.—		
Pony allowance to 3 men at Rs. 18 per mensem each ...	Rs. 54 0 0	
Hutting money to 3 men at Rs. 3 per mensem each ...	Rs. 9 0 0	
Total per mensem ...	Rs. 63 0 0 ×12	Rs. 756 per annum.
Contingencies—		
Clothing charges for 3 constables at Rs. 1-9-4 per mensem each ...	Rs. 4 12 0	
Lighting charges at As. 8 per mensem ...	Rs. 0 8 0	
1 Bhisti at Rs. 3 per mensem ...	Rs. 3 0 0	
1 Bhangi at Rs. 4 per mensem ...	Rs. 4 0 0	
Total per mensem ...	Rs. 12 4 0 ×12	Rs. 147 per annum.

Total Recurrent ...Rs. 1,863 per annum.

Non-recurrent.

Contingencies—		
Supplies and Services—		
Ordnance stores ...	Rs. 116 0 0	
3 carbine buckets including packing and railway freight, etc. ...	Rs. 30 0 0	
Total ...	Rs. 146 0 0	
Total non-recurrent ...		Rs. 146
Total recurrent and non-recurrent ...		Rs. 2,009

ITEM 15.—Creation of four posts of unarmed police constables in the Karachi City for process serving work.

Recurrent ...	Rs. 1,836	Non-recurrent ...	Rs. Nil.
Total ...	Rs. 1,836	Ultimate annual recurrent.	Rs. 1,980

REMARKS.—There are at present 8 police constables who are employed as process servers in Karachi. This number is found to be very inadequate as the population of Karachi is increasing steadily, the City is expanding and vehicular traffic now requires much stricter control. This stricter control necessarily involves increased service of notices, summonses and warrants. The total number of processes served in 1936 was 32,269 as compared with 16,827 in 1932. To cope with this work policemen have to be taken from their ordinary duties. This arrangement is very unsatisfactory. It is therefore necessary to increase the number of process servers by four. The extra cost involved in the proposal is Rs. 153 per mensem, *i.e.*, Rs. 1,836 per annum as shown below:—

Pay of Establishment—		
4 Constables at Rs. 20 per mensem (average pay) each ...	Rs. 80 0 0	
Literacy allowance to 4 Constables at Rs. 3 per mensem each ...	Rs. 12 0 0	
Total pay of establishment per mensem...	Rs. 92 0 0	Rs. 92 0 0
Allowances, honoraria, etc., and contingencies—		
Compensatory allowance at Rs. 5 per mensem each for 4 men ...	Rs. 20 0 0	
Local allowance at Rs. 4 per mensem each for 4 men ...	Rs. 16 0 0	
House rent allowance at Rs. 5 per mensem each for 4 men ...	Rs. 20 0 0	
Clothing allowance at Rs. 1-4-0 per mensem each for 4 men ...	Rs. 5 0 0	
Total allowances, honoraria, etc., and contingencies per mensem ...	Rs. 61 0 0	Rs. 61 0 0
Grand total per mensem ...		Rs. 153 0 0 ×12

ITEM 16.—Increasing the strength of the police force at the outpost at Tando Ghulam Ali and opening a police outpost at Budho Kambrani in the Matli taluka, Hyderabad district.

Recurrent ...	Rs. 2,181	Non-recurrent ...	Rs. 200
Total ...	Rs. 2,381	Ultimate annual recurrent.	Rs. 2,403

REMARKS.—The Police Station at Matli is the only Police Station in the Matli taluka which has an area of about 450 square miles. The taluka is fast developing owing to the Barrage. During the decade 1921-31, the population increased by over 6,000. The cultivated area in 1933-34 was 99,105 acres as against 48,486 acres in 1930-31. The number of khatedars has increased by 2,896. There has also been a rise in the figures of reported crime.

It was therefore originally proposed to convert the Police outpost at Tando Ghulam Ali (which is 16 miles from the Matli Police Station) into a Police Station with an outpost at Budho Kambrani. As however this would involve an additional recurring expenditure of about Rs. 9,570, it is now proposed to strengthen the police force at Tando Ghulam Ali which consists of 1 mounted head constable and 1 mounted constable by one mounted constable and two unarmed constables and to open an Outpost at Budho Kambrani with a strength of one mounted head constable and one mounted constable. The additional cost involved is Rs. 2,181 (recurring) and Rs. 200 (non-recurring) as shown below —

Recurrent.

Payment of Establishment—					
1 Mounted head constable at Rs. 28 per mensem...	Rs.	28	0	0	
2 Mounted constables at Rs. 20 per mensem each ...	„	40	0	0	
2 Unarmed constables at Rs. 20 per mensem each...	„	40	0	0	
Literacy allowance (Special pay) for 5 men at Rs. 2-8-0 each	„	12	8	0	
Total per mensem ...	Rs.	120	8	0	
				×12	Rs.
					1,446 per annum.
Allowances, honoraria, etc.—					
Pony allowance to 3 men at Rs. 18 per mensem each.	Rs.	54	0	0	
				×12	
					648 per annum.
Contingencies—					
Clothing charges for 3 men at Rs. 1-9-4 each ...	Rs.	4	12	0	
Clothing charges for 2 men at Rs. 1-4-0 each ...	„	2	8	0	
Total per mensem ...	Rs.	7	4	0	
				×12	
					87 per annum.
Total recurrent per annum ...					Rs. 2,181 0 0

Non-recurrent.

Cost of the construction of landhis at Budho-Kambrani	Rs.	200	0	0	
Total non-recurrent ...					Rs. 200 0 0
Total recurrent and non-recurrent ...					Rs. 2,381 0 0

Grand Total— 29.—Police	Recurrent ...	Rs. 6,080
	Non-recurrent.	Rs. 15,846

37.—EDUCATION.

MINISTER-IN-CHARGE.—THE HONOURABLE SIR GHULAM HUSSAIN HIDAYATULLAH.

ITEM 17.—Scholarships in Primary Schools.

Recurrent	... Rs. 12,900	Non-recurrent	... Rs. Nil.
Total	... Rs. 12,900	Ultimate annual recurrent .	Rs. 12,900

REMARKS.—With a view to encourage girls to pass the Vernacular Final Examination and to take up teacher's profession, Government had sanctioned 50 scholarships, *viz.*, 15 of Rs. 12 each tenable at the Practising school attached to the Training College for Women, Hyderabad, for girls in Standards V and VI and 35 scholarships of Rs. 7 each tenable at any primary schools in Sind for girls from the Infant Class to IVth Standard. These scholarships are granted on condition that in case the Scholar failed to pass the Vernacular Final Examination except for reasons beyond her control, the amount drawn by her would be liable to be refunded. The scholarships are being availed of only by girls in urban areas specially from Hyderabad and these girls as a rule do not care to go to rural areas as school mistresses. Besides, the condition that students selected for the scholarships must pass standards V and VI at Hyderabad, has prevented girls from the rural areas from accepting these scholarships. The result has been that a good number of scholarships lie vacant and the primary education of girls in Sind has not made an appreciable progress owing to dearth of mistresses to work in Primary Schools in rural areas.

It is therefore desirable to remove the condition regarding study in classes V and VI at Hyderabad and to allow girls to finish their studies in any school convenient to them. Accordingly it is proposed to award a total of 150 scholarships, including 50 scholarships already sanctioned at a uniform rate of Rs. 10 each for girls from the Infant Class to VIth Standard, tenable at any Vernacular School in Sind on condition that after passing the Vernacular Final Examination they would be required to serve as school mistresses in rural areas or else refund the amounts received by them. The extra cost on this account will be Rs. 12,900 as shown below :—

Existing scholarships—

(15 scholarships at Rs. 12 for 12 months)	= Rs. 2,160
(35 Do. Rs. 7 do.)	= Rs. 2,940
Total ...	Rs. 5,100
150 proposed scholarships at the uniform rate of Rs. 10 for 12 months	= Rs. 18,000
Extra cost per annum = Rs. 18,000 – Rs. 5,100 ...	= Rs. 12,900

ITEM 18.—Grant-in-aid to Anglo-Vernacular Schools at a uniform rate of 25 per cent. of the admissible expenditure

Recurrent	... Rs. 10,000	Non-recurrent	... Rs. Nil.
Total	... Rs. 10,000	Ultimate annual recurrent...	Rs. 10,000

REMARKS.—The secondary schools were formerly given grants-in-aid to the extent of 33 per cent. of their admissible expenditure but owing to the financial stringency this percentage was reduced to 25 per cent. Government have since restored the cut in their grants for primary education to local authorities but in the case of Anglo-Vernacular Schools the maximum percentage still remains unchanged at 25 per cent. In some cases the grants received by these schools even fall short of 25 per cent. of the admissible expenditure. As it is very necessary that secondary education should receive due encouragement it is proposed to give grants at a uniform rate of 25 per cent. to all the Anglo-Vernacular Schools. A provision of Rs. 10,000 is therefore proposed.

ITEM 19.—Direct grants to non-Government Secondary Schools—English teaching schools.

Recurrent	... Rs. 5,700	Non-recurrent	... Rs. Nil.
Total ...	... Rs. 5,700	Ultimate annual recurrent.	Rs. 5,700

REMARKS.—Grants to English-teaching schools have remained stationary for some years, as the same amounts have been paid from year to year, although grants are payable to these schools upto the extent of 25% of the admissible expenditure. On a representation received from the Inspector of European Schools, Bombay, and upon the recommendation of the Director of Public Instruction, Sind, it is proposed to give these schools grants to the extent of 25 per cent. of the admissible expenditure. An additional amount of Rs. 5,700 is therefore required.

ITEM 20.—Direct grants to non-Government Secondary Schools—Anglo-Indian and European Education.

Recurrent	... Rs. 1,210	Non-recurrent	... Rs. Nil.
Total	... Rs. 1,210	Ultimate annual recurrent ..	Rs. 1,210

REMARKS.—The grants to these schools have remained stationary for some years, the same amounts being paid from year to year, though the grants are admissible to them at the rate of ⅓rd of the admissible expenditure. On a representation from the Inspector of European Schools and upon the recommendation of the Director of Public Instruction, Sind, it is proposed to give them grants admissible to them, *i.e*, at the rate of ⅓ of the admissible expenditure. The additional amount required (Rs. 1,210) is therefore proposed in the budget estimates for 1938-39.

ITEM 21.—Grants to Local Bodies for Primary Education—provision on account of compulsory Education.

Recurrent	... Rs. 50,000	Non-recurrent	... Rs. 5,000
Total	... Rs. 55,000	Ultimate annual recurrent .	Rs. 50,000

REMARKS.—It is proposed to introduce compulsory elementary education in one taluka during the current year and in another taluka during the next year. The probable cost to Government for each taluka is about Rs. 30,000 (Rs. 25,000 recurring and Rs. 5,000 non-recurring). It is expected that compulsory primary education will be in full operation in two talukas in the Province during the next year, *viz.*, 1938-39 and a provision of Rs. 55,000 is accordingly proposed in the budget estimates 1938-39.

Grand Total—37.—Education ...	Recurrent	Rs. 79,810
	Non-recurrent ...	Rs. 5,000

38.—MEDICAL.

MINISTER-IN-CHARGE.—THE HONOURABLE DR. HEMANDAS R. WADHWANI.

ITEM 22.—Additional establishment for the Medical Section of the office of the Director of Health and Prison Services, Sind.

Recurrent	... Rs. 1,740	Non-recurrent	... Rs. Nil.
Total	... Rs. 1,740	Ultimate annual recurrent.	Rs. 2,205

REMARKS.—The establishment sanctioned for the Medical Section of the office of the Director of Health and Prison Services, Sind, was found inadequate to cope with the work. The following additional establishment was therefore sanctioned on the scales of pay shown against them upto the 28th February 1938:—

One Senior Clerk to work also as Stenographer to the Director.	Rs. 95—5—125 plus Karachi local allowance.
One Junior Clerk	Rs. 25—5/2—55 plus Karachi local allowance.

As it is necessary to continue this establishment permanently, the necessary provision is proposed in the budget estimates.

ITEM 23.—Creation of the post of a clerk at the Mental Hospital, Hyderabad.

Recurrent	... Rs. 330	Non-recurrent	... Rs. Nil.
Total	... Rs. 330	Ultimate annual recurrent.	Rs. 540

REMARKS.—Government accepted the necessity for the creation of a post of one clerk at the Mental Hospital, Hyderabad, in the grade of Rs. 25—5/2—55 as early as in August 1936 but so far the post has not been sanctioned. The clerical work which will be done by the clerk, if sanctioned, is now being done by the S. M. S. Officer, who is not able in consequence to devote his full time to his legitimate duties. Accordingly a provision of Rs. 330, being the salary of the clerk for eleven months is proposed in the next year's budget.

ITEM 24.—Appointment of a clerk at the Civil Hospital, Jacobabad.

Recurrent	... Rs. 360	Non-recurrent	... Rs. Nil.
Total	... Rs. 360	Ultimate annual recurrent.	Rs. 540

REMARKS.—The Civil Hospital, Jacobabad, was the only Civil Hospital in Sind which had not a clerk of its own. The clerical work pertaining to the hospital was being done by a clerk of the Civil Hospital, Sukkur, who was granted a special pay of Rs. 15 per mensem for this work. This arrangement was possible only so long as the Civil Surgeon, Sukkur, held the collateral charge of the Civil Hospital, Jacobabad. But with the appointment of a B. M. S. Class II Officer to the Civil Hospital, Jacobabad, it was no longer feasible for the clerk at Sukkur to do the work of the Civil Hospital, Jacobabad. Accordingly a separate clerk was sanctioned for this Hospital in the grade of Rs. 25—5/2—55 upto the 28th February 1938, and the special pay of the clerk at Sukkur was discontinued. It is now proposed to retain this clerk permanently.

ITEM 25.—Appointment of an additional compounder for the Civil Hospital, Mirpurkhas.

Recurrent	... Rs. 275	Non-recurrent	... Rs. Nil.
Total	... Rs. 275	Ultimate annual recurrent.	Rs. 612

REMARKS.—The Civil Hospital, Mirpurkhas, has one compounder on its staff but as the number of indoor as well as outdoor patients has increased considerably and as the construction of additional wards in this Hospital, which is now in progress, will add still further to the volume of work, it is proposed to sanction an additional compounder for this hospital with effect from the 1st April 1938.

ITEM 26.—Continuance of additional inferior establishment for the Mental Hospital, Hyderabad.

Recurrent	... Rs. 1,397	Non-recurrent	... Rs. Nil.
Total	... Rs. 1,397	Ultimate annual recurrent.	Rs. 1,397

REMARKS.—The number of patients at the Mental Hospital, Hyderabad, is on the increase, necessitating thereby a proportionate increase in the number of attendants. Accordingly the Government of Bombay as a temporary measure, sanctioned the entertainment of seven extra male attendants, on Rs. 19 p.m. each, less two annas in the rupee. Since then, this temporary establishment is being continued from year to year and the latest order continues this establishment upto 31st March 1938. As the number of patients is not likely to decrease, it is proposed to make this establishment permanent.

ITEM 27.—Appointment of three additional Subordinate Medical Service Officers.

Recurrent	... Rs. 2,310	Non-recurrent	... Rs. Nil.
Total	... Rs. 2,310	Ultimate annual recurrent ...	Rs. 5,020

REMARKS.—The present strength of 5 Subordinate Medical Service Officers for the Civil Hospital, Karachi, was fixed in the year 1920. Since then the work has increased very considerably and it is proposed to appoint two extra Subordinate Medical Service Officers for this Hospital. Similarly it is not possible for two Subordinate Medical Service Officers allotted to the Civil Hospital, Hyderabad to cope satisfactorily with the work at this Hospital, which is increasing every year. Accordingly it is proposed to appoint a third Subordinate Medical Service Officer at the Hyderabad Hospital. A total provision for three additional Subordinate Medical Service Officers is therefore made in the Budget.

Grand Total—38.—Medical ...	Recurrent	... Rs. 6,412
	Non-recurrent	... Rs. Nil.

39.—PUBLIC HEALTH.

MINISTER-IN-CHARGE.—THE HONOURABLE DR. HEMANDAS R. WADHWANI.

ITEM 28.—Continuance of the additional staff for the Chemico-Bacteriological Laboratory, Karachi.

Recurrent ...	Rs. 1,704	Non-recurrent ...	Rs. Nil.
Total	Rs. 1,704	Ultimate annual recurrent	Rs. 2,378

REMARKS.—Since the application of the provisions of the Bombay Prevention of Adulteration Act to Karachi City and the Municipal towns of Hyderabad and Shikarpur the analytical work at the Chemico-Bacteriological Laboratory, Karachi, has increased considerably. The Act is now proposed to be extended to the municipal towns of Sukkur and Tatta. In order to cope with the anticipated increase in work, the following establishment has been sanctioned for the Laboratory with effect from the 1st November 1937 :—

One Chemical Assistant in the grade of Rs. 75—5—150.

One Clerk in the grade of Rs. 25—5/2—55.

One laboratory attendant in the grade of Rs. 15—1—29.

This establishment is proposed to be continued permanently.

ITEM 29.—Installation of a refrigerator at the Chemico-Bacteriological Laboratory, Karachi.

Recurrent ...	Rs. 300	Non-recurrent	Rs. 1,000
Total ...	Rs. 1,300	Ultimate annual recurrent ...	Rs. 300

REMARKS.—It has been found necessary to instal a refrigerator in the Chemico-Bacteriological Laboratory, Karachi, to prevent deterioration of vaccines, sera, stock emulsions, specimens of blood and bacteriological media for cultures. All modern laboratories are provided with refrigerators. The cost of the refrigerator is estimated at Rs. 1,000 and its maintenance will involve a recurring expenditure of Rs. 300.

Grand Total—39.—Public Health ...	Recurrent	Rs. 2,004
	Non-recurrent ...	Rs. 1,000

40.—AGRICULTURE.

MINISTER-IN-CHARGE.—THE HONOURABLE MIR BANDEHALI KHAN TALPUR.

ITEM 30.—Scheme for the appointment of Live-Stock Officer and establishment for the Agricultural Department in Sind.

Recurrent	... Rs. 14,777	Non-recurrent	... Rs. 700
Total	... Rs. 15,477	Ultimate annual recurrent.	Rs. 23,508

REMARKS.—On the closing down of the Willingdon Cattle Farm at Malir in 1933 and its transfer to the Government Fruit Farm, Mirpurkhas, the work of scientific research in live-stock improvement in Sind and the supervision of the herd of Red Karachi cattle, formerly maintained at the Willingdon Cattle Farm, Malir, has devolved upon the Horticulturist at the Mirpurkhas Fruit Farm. In view of the great impetus which has been given to live-stock improvement in India as a result of the campaign initiated by His Excellency the Viceroy, it is obvious that much more scientific work will be required in future towards the improvement of the well known cattle herds in Sind and that district propaganda and the development of live-stock improvement must receive much greater and more detailed attention than in the past. Proposals for work on live-stock improvement during the next five years have been framed and they include (*a*) Programme of scientific research work in animal husbandry for the Red Karachi, the Thar Parkar and Bhagnari breeds as also for the Sind Murrah Buffalo breed, (*b*) Improvement of poultry, (*c*) Investigation into the nutritive value of fodders and concentrates in Sind, (*d*) Organisation of cattle fairs in Sind, (*e*) Establishment of Herd Books, (*f*) Investigation into possibilities of Co-operative Milk Producers' Associations (*g*) Preparation of schemes for the co-operation of pinjrapoles in Sind for cattle improvement.

It is thus clear that the appointment of a full time Live-stock Officer is essential and this was approved of and recommended to Government both by the Cattle Conference convened by the Honourable the Minister for Agriculture at Karachi, and the Cattle Conference held at Simla on 25th May 1937. It is proposed to make the appointment of this Officer and his staff for 5 years in the first instance from April 1st 1938.

The subordinate staff, *viz.*, graduate and non-graduate assistants and stockmen are essential for district propaganda work and carrying out the detailed programme drawn up by the Live-stock Officer and the inspection of stud bulls, herd books, service sheets, etc. The following budget provision is required for the financial year 1938-39 :—

SUPERINTENDENCE.

Live-stock Officer (*Class I. S. A. S.*)

300—20—420—E. B.—30—660—40—900 on Rs. 300 per mensem.
300 × 11 = Rs. 3,300.

SUBORDINATE AND EXPERT STAFF.

Pay of establishment—

	Rs.
1 Graduate Assistant (110—8—150) 110 × 11	1,210
1 Graduate Assistant (60—60—70—5—100) 60 × 11	660
2 Non-graduate Assistants 30—30—5/2—60—E. B.—4—100 on Rs. 30 per mensem each 60 × 11	660
8 Stockmen (25—25—1—40) on Rs. 25 per mensem each 8 × 25 × 11 .	2,200
Total ...	4,730

SUPERINTENDENCE.

Pay of establishment—

	Rs.
1 Head Clerk (80—5/2—95) on Rs. 80 per mensem 80 × 11 ...	880
2 Junior Clerks (25—5/2—55) on Rs. 30 per mensem 2 × 30 × 11 ...	660
3 Peons at Rs. 15 per mensem each 3 × 15 × 11	495
Total ...	2,035

SUPERINTENDENCE.

Allowances, etc.—

(1) Travelling allowance for Live-stock Officer and establishment ...	1,500
(2) House rent, etc.	132
Total ...	1,632

AGRICULTURAL DEMONSTRATION AND PROPAGANDA.

Allowances, etc.—

(1) Travelling Allowance for district staff and Live-stock Officer ...	1,500

SUPERINTENDENCE.

Contingencies for Live-stock Officer—

Recurrent	400
Non-recurrent	700
Total ...	1,100

AGRICULTURAL DEMONSTRATION AND PROPAGANDA.

Contingencies for district propaganda work—

Recurrent	1,180
Total Recurrent ...	14,777
Total Non-recurrent ...	700
Total ...	15,477

ITEM 31.—Physiological Section, Agricultural Research Station, Sakrand.

Recurrent	... Rs. 3,670	Non-recurrent	... Rs. Nil.
Total	... Rs. 3,670	Ultimate annual recurrent.	Rs. 3,670

REMARKS.—Research work on problems connected with the physiology of the cotton plant, cultivated under irrigated conditions in Sind has been conducted in the Physiological Section of the Agricultural Research Station, Sakrand, since April 1st 1937 and the work has hitherto been financed by the Indian Central Cotton Committee, Bombay. The Committee originally sanctioned a grant of Rs. 1,00,000 for a period of five years, *i.e.*, from 1927 till 1932, for "Sind Physiological Research Scheme". Subsequently the committee agreed to the continuance of the scheme for a further period of five years, *i.e.*, till April 1937 at a total cost of Rs. 1,62,854 and it was again further extended for a short period till 30th June 1937. The total expenditure incurred has been Rs. 2,67,608.

The Physiological Section of the Sakrand Station has thus been closed since June 1937. As the important physiological problems of cotton cultivation still require further investigation, it is necessary to attach a Physiological Assistant to the Botanical Section of the Sakrand Station both for the work and for the purpose of keeping up-to-date the records already maintained at the Meteorological Observatory of the Station.

The correct and regular maintenance of such records is of primary importance to the work of all scientific sections at the station. Further the Indian Central Cotton Committee, Bombay has agreed to hand over the laboratory with all the apparatus and dead-stock belonging to the Committee on the condition that the physiological work on cotton and other crops would be continued from 1st April 1938, from the Provincial funds and the Government of Sind have accepted this proposal. It is therefore necessary to provide for the cost of this project for the year 1938-39. The provision required for the eleven months of the year 1938-39 will be as follows :—

Pay of Establishment—

		Rs.
1 Physiological Assistant (Grade Rs. 160—10—260)	...	1,760
1 Non-graduate Assistant (Rs. 30—5/2—60—E.B.—4—100)	...	330
1 Peon at Rs. 15 per mensem	...	165
1 Laboratory Boy at Rs. 15 per mensem	...	165
Travelling Allowance	...	500
Contingencies	...	750
Total	...	3,670

Grand Total—40.—Agriculture ...	Recurrent	...	Rs. 18,447
	Non-recurrent	...	Rs. 700

41.—VETERINARY.

MINISTER-IN-CHARGE.—THE HONOURABLE MIR BANDEHALI KHAN TALPUR.

ITEM 32.—Opening of two itinerating Veterinary Dispensaries and appointment of an additional Reserve Veterinary Assistant Surgeon.

Recurrent	... Rs. 4,100	Non-recurrent	... Rs. 500
Total	... Rs. 4,600	Ultimate annual recurrent.	Rs. 5,884

REMARKS.—Government propose to open an itinerating Veterinary Dispensary for each District to serve the Agriculturist classes who are unable to derive any benefit from the Dispensaries situated in towns at the District Headquarters. It is proposed to make a start with two dispensaries next year and to complete the programme within 4 years. The Veterinary Assistant Surgeons will tour from village to village and their services will be available to the haris in the villages.

2. There are at present 18 dispensaries and 2 extra duty posts and the reserve for this cadre of 20 is 3 Reserve Veterinary Assistant Surgeons only. The proposals for itinerating dispensaries explained above will involve the creation of two more posts immediately and eventually 8 posts more. It is also proposed as a separate new item next year to create three more posts of regular Veterinary Assistants for the dispensaries at Manjhand, Shahdadkot and Islamkot. It is therefore necessary to create an additional post of a reserve Veterinary Assistant Surgeon.

3. The cost of the scheme next year for 11 months is as follows:—

	Rs.
Pay of 2 itinerary Veterinary Assistant Surgeons and 1 reserve Veterinary Assistant Surgeon at Rs. 50 per mensem	1,650
Pay of 2 peons at Rs. 15 per mensem (less Re. 1 for new entrants) and 4 part-time servants 2 bhistis and 2 sweepers at Rs. 5 per mensem each ...	550
Travelling allowance (ordinary)	800
Contingencies—	
(Rs. 1,100 recurrent plus 500 non-recurrent) ...	1,600

ITEM 33.—Opening of 2 grant-in-aid Dispensaries at Manjhand and Shahdadkot and appointment of a Government Veterinary Assistant Surgeon at the Islamkot Dispensary.

Recurrent	... Rs. 3,450	Non-recurrent	... Rs. Nil.
Total	... Rs. 3,450	Ultimate annual recurrent.	Rs. 5,184

REMARKS.—There are at present 19 Veterinary Dispensaries in Sind out of which 18 have Government Veterinary Assistant Surgeons. One dispensary at Islamkot has no Government Assistant Surgeon. It has been represented to Government that the Thar Parkar District Local Board are unable to get a Veterinary Assistant Surgeon at Islamkot and that the Dispensary remains without an officer at times for months together. This difficulty is proposed to be overcome by treating the dispensary on the same lines as other grant-in-aid dispensaries and appointing a Government Veterinary Assistant Surgeon to it The grant-in-aid to be granted to the Dispensary is also to be increased from Rs. 350 to Rs 500 which is the usual grant-in-aid. The District Local Boards of Dadu and Larkana also intend to open 2 dispensaries at Manjhand and Shahdadkot respectively. It will therefore be necessary to create 2 posts of Veterinary Assistant Surgeons and sanction grants-in-aid to them. The District Local Board, Dadu, maintains a stallion and it is necessary to provide a grant-in-aid of Rs. 350 per annum for the purpose. The cost of the above proposals next year for 11 months is as shown below:—

	Rs.
Pay of 3 Veterinary Assitant Surgeons at Rs. 50 per mensem	1,650
Travelling allowance (ordinary)	300
Grant-in-aid	1,500
	3,450

Grand Total ... Veterinary { Recurrent ... Rs. 7,550

43.—INDUSTRIES.

MINISTER-IN-CHARGE—THE HONOURABLE SIR GHULAM HUSSAIN HIDAYATULLAH.

ITEM 34.—Reservation of seats and creation of scholarships at the Victoria Jubilee Technical Institute, Bombay.

Recurrent	... Rs. 760	Non-recurrent	... Rs. Nil.
Total ...	... Rs. 760	Ultimate annual recurrent.	Rs. 3,040

REMARKS.—Government propose to participate in the "Priority Scheme for admission of students" to the Victoria Jubilee Technical Institute, Bombay. Under the scheme, preference in admission to the Institute is given to candidates of participating provinces over candidates of provinces which have not participated; and the Board of the Institute undertakes not to raise the fees of students from a participating province above the rates charged to students of the Bombay Presidency in return for the payment by the participating province of Rs. 200 for each student admitted from that province. Government propose to secure the reservation of 2 seats per annum, the course at the Institute being one of 4 years.

2. Sind is industrially a backward province and it is necessary to encourage technical education particularly amongst the middle and backward classes. Government therefore intend to provide 1 scholarship each year of Rs. 30 per mensem tenable for four years.

The number of seats and scholarships and the financial commitment will be as under:—

—	Seats.	Scholarships.	Financial commitment.
First year ...	2	1	Rs. 400 + Rs. 360 = Rs. 760
Second year ...	2+2	1+1	Rs. 800 + Rs. 720 = Rs. 1,520
Third year ...	2+2+2	1+1+1	Rs. 1,200 + Rs. 1,080 = Rs. 2,280
Fourth year and subsequent years	22+2+2	1+1+1+1	Rs. 1,600 + Rs. 1,440 = Rs 3,040

ITEM 35.—Training of Sindhi youths in Industries and obtaining apprenticeship courses for them.

Recurrent	... Rs. 5,000	Non-recurrent	... Rs. Nil.
Total ...	... Rs. 5,000	Ultimate annual recurrent ...	Rs. 5,000

REMARKS.—As a step towards relieving middle class unemployment in Sind, Government have decided to train selected youths in various industries which can be readily started in the Province. There are hardly any technical institutions in Sind where such training can be obtained, and no organized industries where apprenticeship courses could be arranged. It is therefore proposed to send up five youths to institutions in other Provinces where facilites for training and apprenticeship in courses like Foundry and Metal Casting, Tanning, Glazed Pottery, Cutlery Manufacture, Wool Weaving, etc., are available.

It will be necessary to give scholarships to the youths, and also to give grants for training to the institutions. A provision of Rs. 5,000 is being made on this account.

ITEM 36.—Survey of unemployment amongst the educated middle classes.

Recurrent	... Rs. 5,000	Non-recurrent ...	... Rs. Nil.
Total ...	... Rs. 5,000	Ultimate annual recurrent ...	Rs. Nil.

REMARKS.—In order to tackle the problem of unemployment amongst the educated middle classes, it is essential that Government should have accurate knowledge of the extent of the problem, and also the avenues of employment that are available. It is accordingly proposed to compile a census of all those that are employed as well as those that are unemployed, and to make a survey of all avenues of employment.

It will be necessary for this purpose to create agencies to ensure proper registration, and to collect the necessary data. A provision of Rs. 5,000 is being made on this account.

Grand Total— 43.—Industries ...	Recurrent ...	Rs. 10,760
	Non-recurrent ...	Rs. Nil.

50.—CIVIL WORKS.

MINISTER-IN-CHARGE—THE HONOURABLE DR. HEMANDAS R. WADHWANI.

ITEM 37.—Continuance of certain temporary establishment in the office of the Chief Engineer and Secretary to Government, P. W. D.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 4,416
Total ...	... Rs. 4,416	Ultimate annual recurrent	Rs. Nil.

The Secretary to Government, P. W. D., being also the Chief Engineer in Sind, the employment of the following staff is necessary in connection with his work in the latter capacity :—

1 Assistant Draftsman on pay of Rs. 110 per mensem.

2 Tracers (one on Rs. 72 and other on Rs. 50 per mensem).

2 Daftaries (one on Rs. 41 and the other on Rs. 30 per mensem).

1 Telephone Operator on Rs. 65 per mensem.

The Chief Engineer has under his direct administrative control two Executive charges, *viz.*, the Development and Research Division and the Mechanical Division, a position which does not obtain in any other province in India. In fact, this establishment was entertained long before the Chief Engineer in Sind became the Secretary to Government, P. W. D., and the specific work for which the establishment was formerly employed has in no way decreased in order to permit the elimination of these appointments, nor is there any likelihood of such a decrease occurring in the near future. The services of one assistant draftsman and two tracers are therefore absolutely necessary.

Two daftaries are also absolutely necessary as owing to lack of sufficient accommodation, the records [which comprise as many as at least four sets, *viz.*, (i) pre-Barrage Sind P. W. D., (ii) Lloyd Barrage and Canals Construction, (iii) amalgamated Sind P. W. D., and (iv) the P. W. D. Secretariat] have been distributed in four different places on different floors of the P. W. D offices. The two daftaries have already been in employ ever since the amalgamation of the L. B. & C. C. and the old Sind P. W. D. took place in December 1931. This arrangement is definitely economical as otherwise the work will have to be looked after by an equivalent number of additional men on the clerical staff.

The P. W. D. offices have a telephone sub-exchange in as much as there are as many as 4 main lines and 16 extensions which are due to the fact that the various offices are located in different buildings and on the different floors. A telephone operator will therefore be necessary as long as the present arrangement of accommodation in the existing old building continues. The telephone exchange has been in use since 1924 and is at present a more economical arrangement than having direct lines without a sub-exchange.

All these posts have been continuously in existence for many years past.

All the above posts were after the separation of Sind, sanctioned for one year (1936-37). Provision was not made for them in the budget estimates for 1937-38 pending further examination. They were, however, sanctioned by Government later and have continued in the year 1937-38, and as the necessity continues to exist, provision for them is accordingly proposed for the year 1938-39.

ITEM 38.—One Overseer on Rs. 70 per mensem plus Conveyance Allowance at the rate of Rs. 22-8-0 per mensem and one Khalasi on the temporary establishment for 11 months in the Road Development Scheme.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 1,172
Total	... Rs. 1,172	Ultimate annual recurrent.	Rs. Nil.

REMARKS.—The Government of India have approved of the appointment of 6 sectional subordinates for the sub-divisions under the Executive Engineer, Special Road Division in the programme of road development in Sind. At present

five Overseers are actually employed but as it is expected that work on many roads will have progressed by the end of the current financial year (1937-38), the present staff will not be able to cope with the work and the services of the additional (6th) Overseer will be necessary during the next year. Accordingly provision for one more Overseer is proposed for 11 months of the next year.

Each sectional subordinate is usually allowed one khalasi and therefore provision for one khalasi is also proposed for 11 months of the next year.

ITEM 39.—Continuance of the appointment of 'Apprentice' on a monthly pay of Rs. 150 plus motor cycle allowance at the rate of Rs. 35 per mensem and one Khalasi for the Apprentice on a monthly salary of Rs. 14 in the Road Development Scheme.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 2,388
Total ...	... Rs. 2,388	Ultimate annual recurrent	Rs. Nil.

REMARKS.—In the programme of the road development sanctioned by the Government of India, two sub-divisional charges for four years and one sub-divisional charge for three years have been approved.

In the Budget for 1937-38 provision was made for 2 Assistant Engineers but only one was employed in the first place, and against the 2nd post of the Assistant Engineer one Apprentice possessing high educational qualifications for road engineering was employed during the current year.

It has since been found necessary to appoint the second assistant engineer also but the 3rd sub-division (*i.e.* one sanctioned for three years) will not be opened during 1938-39. However, the services of the Apprentice will still be required in addition to the two Assistant Engineers. The appointment which has been sanctioned during the current year is therefore required to be continued during the next year.

One Khalasi for the Apprentice is also necessary—and accordingly the same is proposed for 1938-39.

ITEM 40.—Continuance of the appointment of one Clerk on Rs. 25 per mensem (grade Rs. 25—5/2—65) and one Ferro-Printer on a monthly salary of Rs. 27 on the temporary establishment in the office of the Electrical Adviser to Government and Electrical Inspector in Sind.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 624
Total ...	... Rs. 624	Ultimate annual recurrent	Rs. Nil.

REMARKS.—Owing to the formation of the separate electrical organization for the Province, the office of the Electrical Adviser to Government and Electrical Inspector in Sind has to be equipped with adequate clerical establishment. The above posts were recommended by the Special Sind Separation Officer but were not included in the Budget for the current year (1937-38) pending the examination of the details regarding the actual requirements by the Electrical Adviser himself.

The establishment has been sanctioned for the current year and, as it is very necessary for the efficient working of the office of Electrial Adviser, it is required to be continued.

ITEM 41.—Continuance of the appointment of one Sub-Inspector (Overseer's rank) in the scale of Rs 54—4—130—5—150 on the temporary establishment under the Electrical Adviser to Government and Electrical Inspector in Sind.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 648
Total ...	... Rs. 648	Ultimate annual recurrent.	Rs. Nil.

REMARKS.—Due to the expansion of various electrical undertakings in the Province, the work of inspection is gradually increasing, as will be manifest from the following details of revenue derived from the inspection fees, and therefore the

time has arrived when immediate steps should be taken not only to provide adequate machinery to cope with the inspection work, but also to equip such machinery with the requisite safeguards against possible loss of revenue to Government on account of want of proper and sufficient inspection :—

Statement of Revenue fees during the years 1931 to 1937.

Year.				Revenue during the year.
1931-32	...	...	...	5,000
1932-33	....	...	...	6,000
1933-34	...	...	...	7,600
1934-35	...	...	...	9,850
1935-36	....	...	...	16,000
1936-37	...	...	...	20,000

There are at present only four subordinates who have to do both executive and inspection work. As these subordinates are not able to cope with the work, one additional subordinate (of the rank of the overseer) has been sanctioned during the current year (1937-38) to provide for adequate inspection, and the post is proposed to be continued during the next year.

ITEM 42.—Continuance of the appointment of a Chowkidar on the temporary establishment on a monthly pay of Rs. 14 in the 'Masu' Sub-Division of the Hyderabad Division.

Recurrent	Rs. Nil.	Non-recurrent	Rs. 168
Total	Rs. 168	Ultimate annual recurrent ...	Rs. Nil.

REMARKS.—The headquarters of the reconstituted 'Masu' sub-division of the Hyderabad Division have been changed to Hyderabad with effect from 1st March 1937. The office building of the sub-division is situated in an isolated place and it is dangerous to have Government cash, stores and record at such a lonely place without a chowkidar.

The appointment of the chowkidar has been sanctioned during the current year (1937-38) and is proposed to be continued during the next year.

ITEM 43.—Continuance of the appointment of a Ferro-Printer on a monthly pay of Rs. 27 on the temporary establishment in the Development and Research Division.

Recurrent ...	Rs. Nil.	Non-recurrent	Rs. 324
Total	Rs. 324	Ultimate annual recurrent ...	Rs. Nil.

REMARKS.—The appointment of the Ferro-Printer was originally sanctioned upto 28th February 1935 and has been continued during the current year (1937-38) in connection with the work of the preparation of blue prints of plans. The Executive Engineer, Development and Research Division, explains that the ferro printing work after the introduction of the 'Dazo Development' Machine has become very useful and increased to a great extent. The Ferro-Printer has to prepare a very large number of ferro, ozalid and dazo prints for issue to other officers in Sind and also a large number of prints (about 1,200) for report to the Central Board of Irrigation. Besides this, he has to sensitize a large quantity of papers for blue prints. As the ordinary staff is not able to cope with this work, the services of the Ferro-Printer are necessary.

ITEM 44.—Continuance of the appointments of one Tracer on a monthly pay of Rs. 40 and one Computor on a monthly pay of Rs. 35 on the temporary establishment in the Development and Research Division.

Recurrent ...	Rs. Nil.	Non-recurrent	Rs. 900
Total	Rs. 900	Ultimate annual recurrent ...	Rs. Nil.

REMARKS.—The appointments of one tracer and one computor were originally sanctioned for a period of 8 months with effect from 1st October 1934, and have been continued during the current year (1937-38) in connection with the following work in the Development and Research Division :—

(1) Yearly and quinquennial review of conditions in the Punjab Rivers and the Indus River.

(2) Minimum curvature assumed by the River bends and other examination of data in connection with the River Indus.

(3) Accretion or retrogression of levels due to direct cuts across Bends in the River, natural as well as artificial.

(4) Sind Punjab water account :—

(*a*) finding out lag between different discharge sites in Sind and Punjab.

(*b*) relative discharges of the lower sites with those of the higher ones in Sind and Punjab.

(*c*) Sind-Punjab account of water in the river showing gains and losses in different reaches *en-route*.

(5) Effects of the Barrage on water levels of the Indus below Barrage.

(6) Effects of the Barrage on water levels of the Indus above Barrage.

(7) Effects of withdrawals in Punjab over River levels in Sind.

(8) Investigation into the supplies available in Sind in connection with decisions of the Government of India.

(9) Comparing data as observed by the Punjab at Gazighat and Panjnad, and by Sind at Sind site and Punjnad at Daka.

(10) Bahawalpur State water controversy.

The work of the above mentioned description is being repeated every year, and is likely to continue. In the circumstances the establishment, which has been so far sanctioned annually, is proposed to be continued so long the work continues during the next year.

ITEM 45.—Continuance of the appointment of a Tracer on the temporary establishment on a monthly salary of Rs. 54 per mensem in the amalgamated 'Masu' Sub-Division of the Hyderabad Division.

Recurrent	... Rs. Nil.	Non-recurrent ...	Rs. 648
Total ...	... Rs. 648	Ultimate annual recurrent.	Rs. Nil

REMARKS.—The 'Hyderabad Buildings' sub-division of the Karachi Buildings Division was amalgamated with the 'Masu' sub-division of the Hyderabad Division with effect from 1st March 1937. A tracer on the temporary establishment was being employed in the Hyderabad Buildings sub-division as the sub-division, was concerned with the preparation of plans and designs of buildings and roads. Owing to the proposed amalgamation of the sub-division, no provision was made in the budget for the post of the tracer for the year 1937-38. As however, a tracer was considered necessary for the amalgamated 'Masu' sub-division, a post was created by Government for three months in the first instance and was subsequently extended by nine months, *i.e.*, upto 28th February 1938. On account of the transfer of Roads and Buildings the tracing work is considerable in the reconstituted 'Masu' sub-division and the services of the tracer are very necessary as they were in the 'Hyderabad Buildings' sub-division. The appointment of the tracer sanctioned during the current year is therefore proposed to be continued during the next year.

ITEM 46.—Additional Demand for 'Repairs'.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 69,000
Total	... Rs. 69,000	Ultimate annual recurrent...	Rs. Nil.

REMARKS.—The provision proposed for 'Repairs' for the next year (1938-39) exceeds the budget grant for the current year by Rs. 69,000. The increase is chiefly due to provision proposed for special repairs to certain portions of Hyderabad-Mirpurkhas Road and Mirpurkhas-Umarkot Road. The roads have to be kept in proper repair as they are important feeder roads to the Railway and will ultimately have to be made pucca.

ITEM 47.—Additional demand for minor works.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 76,000
Total	... Rs. 76,000	Ultimate annual recurrent...	Rs. Nil.

REMARKS.—The increased demand for minor works is almost entirely due to provision for Police minor works which are considered very urgent by the Inspector-General of Police. The works include the construction of Police out-posts in the various parts of this Province.

ITEM 48.—Additional establishment for the Barrage Division.

Recurrent	... Rs. Nil.	Non-recurrent ...	... Rs. 9,600
Total	... Rs. 9,600	Ultimate annual recurrent ...	Rs. Nil.

REMARKS.—Mr. S. B. Hickin, Executive Engineer in charge of the Mechanical Division, exercises two functions, *viz.*, those of Plant disposal officer and Mechanical Engineer responsible for all mechanical work including the work-shop at Sukkur. It has been decided by Government that Mr. Hickin should take over charge of the Barrage Division. The 'Plant' Sub-division which is engaged in the disposal of the surplus plant is at present directly under his charge. As Mr. Hickin has considerable knowledge of Plant disposal work it is proposed to transfer the sub-division *en bloc* to the Barrage Division, so that the remaining plant may be disposed of under his supervision.

Apart from the establishment of the existing 'Plant' Sub-Division, which it is proposed to transfer *en bloc* to the Barrage Division, some additional establishment will be required for Divisional Office of the Barrage Division to cope with the extra work due to plant disposal.

The following establishment is therefore proposed to be transferred from the Mechanical to the Barrage Division for this work. This will mean a corresponding saving in the Mechanical Division:—

	Rs.
DIVISIONAL OFFICE.	
1 Clerk in the grade of Rs. 105—5—125 (old) on Rs. 113 ...	1,356
1 Clerk in the grade of Rs. 30—5/2—70 (old) on Rs. 70	840
PLANT SUB-DIVISION.	
2 Supervisors one on Rs. 232 and the other on Rs. 231	5,556
2 Sub-divisional clerks in the grade of Rs. 30—5/3—80 on Rs. 50 and the other on Rs. 40	1,080
1 Peon on Rs. 16 per mensem	192
3 Khalasis on Rs. 16 each	576
Total ...	9,600

Grand Total— 50.—Civil Works ...	Recurrent ... Rs. Nil.
	Non-recurrent... Rs. 1,65,888

MAJOR HEAD—"56.—STATIONERY AND PRINTING."

MINISTER-IN-CHARGE.—THE HONOURABLE SIR GHULAM HUSSAIN HIDAYATULLAH.

ITEM 49.—Additional machinery and staff required in connection with the expansion of the Government Press, Karachi.

Recurrent ...	Rs. 20,528	Non-recurrent...	...	Rs. 1,33,296
Total ...	... Rs. 1,53,824	Ultimate annual recurrent ...		Rs. 24,978

REMARKS.—Before the separation of Sind, the present Government Press was known as the Commissioner's Press and was equipped to undertake only such work as was normally required by the Commissioner-in-Sind. Whatever work the Press was unable to do, was sent to the Superintendent, Government Printing and Stationery, Bombay, who allotted it to one of the larger Presses in the Presidency. This arrangement is no longer possible owing to the bulk of the work required to be done for Government; and the Press, as equipped at present, is not in a position to do this work expeditiously.

2. The Manager, Government Press, accordingly put up proposals for the expansion of the Press. In order to obtain expert opinion in the matter, the Sind Government requested the Government of Bombay to depute Mr. Neale, Superintendent, Government Printing and Stationery, Bombay, to advise them upon the Manager's proposals. Mr. Neale has gone fully into the question and considers that a new properly designed building is essential for the proper working of the Press. He has also made proposals for additional plant, equipment and staff. At present, all standard and special forms are obtained from Bombay. Mr. Neale's report contains proposals for printing these forms locally in order to enable the Sind Printing Department to be entirely self-contained. It will, however, not be possible for the Government Press to undertake the latter work until a new building, with proper accommodation for the storage of forms, has been built. In respect of the rest of the work also, efficient management is not possible without a new building. The preparation of the plans for this building will, however, take some time. Government, therefore, propose to take up for the present the question of the additional plant required for the Press. This comprises one Linotype Machine, two Monotype Machines, one Monotype Supercaster, two double revolution printing machines with motors and sundry items, estimated to cost in the aggregate Rs. 1,33,296. The recurring cost of this machinery is estimated at Rs. 2,400 per annum and on the additional staff Rs. 22,578. A total provision of Rs. 1,53,824 including the cost of the additional establishment for 11 months is therefore being made in the next year's budget estimate. The additional staff required is as follows:—

1 Assistant Manager (175—10—275).
1 Computor, Senior Grade (80—5/2—95).
1 Linotype Operator (70—3—100).
2 Monotype Keyboard Operators (70—3—100).
2 Monotype Caster Attendants (35).
1 Monotype Mechanic Attendant (100—5—125).
9 Compositors (Piece workers).
2 Machinemen (34).
2 Flyboys (20).
1 Ruling Machineman (33).
1 Ruling Machine boy (14).
1 Sewing Machineman (30).
1 Sewing Machine boy (14).
2 Binders (30).
2 Binder Boys (14).
1 Metal Furnace Attendant (24).
1 Stereotyper (35).
3 Readers (40—5/2—90).
3 Reading Boys (35, 33, 29).

Grand Total— 56.—Stationery and Printing ...	Recurrent ...	Rs. 20,528
	Non-recurrent ...	Rs. 1,33,296
Grand Total of all Heads met from Revenue ...	Recurrent ...	Rs. 1,62,607
	Non-recurrent ...	Rs. 3,66,005

68.—CONSTRUCTION OF IRRIGATION WORKS OTHER THAN THE LLOYD BARRAGE AND CANALS SCHEME.

MINISTER-IN-CHARGE.—THE HONOURABLE DR. HEMANDAS R. WADHWANI.

(i) PRODUCTIVE.

SOUTHERN SIND CIRCLE.

FULELI CANALS DIVISION.

Indus Canals (other canals in Fuleli Canals Division).

ITEM 50.—Improvements to Mulchand and other Canals.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 15,000
Total	... Rs. 15,000	Ultimate annual recurrent...	Rs. Nil.

REMARKS.—To make the canal work efficiently and to give help to zamindars by rotation when the river rises late or sufficiently high at the beginning of the season and drops early at the end, the construction of outlets and cross-regulator is urgently required. Plans and estimates, the latter amounting to Rs. 17,250, were approved and sanctioned in October 1937.

KARACHI CANALS DIVISION.

Baghar Canal.

ITEM 51.—Constructing new distributaries above cross-regulators.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 25,000
Total	... Rs. 25,000	Ultimate annual recurrent...	Rs. Nil.

REMARKS.—Owing to the construction of a cross-regulator at mile 48·2 of Baghar Canal, the tract between the cross-regulator and mile 54, *viz.*, 1 mile above Jhorewah take off, upto which the effect of the tail regulator reaches, will be without command and will suffer considerably. Two distributaries, one on the right and the other on the left side of the Baghar Canal taking off above the cross-regulator are therefore necessary to irrigate the lands. The length of distributaries will be about 4 miles. This work is absolutely necessary for the proposed command and proper distribution of water. The plans and estimates, the latter amounting to Rs. 49,986 were sanctioned in November 1937.

Indus Canal Left Bank.

ITEM 52.—Improvements to direct canals *ex* Indus Left Bank.

Recurrent	... Rs. Nil.	Non-recurrent	Rs. 8,000
Total	... Rs. 8,000	Ultimate annual recurrent	Rs. Nil.

REMARKS.—Since about 5 to 6 years it has been observed that the river course has been changing continuously to the disadvantage of Mir Wah Nawab and Mahomed Wah. In 1935-36 a new head was given to Mahomed Wah which also due to active erosion in that reach got silted up. The set of current has swung to the right side and the river is receding from the Left Bank and forming kacha in front of the Canals. The Canals flow very late in the season, at a low level and for a shorter period, as a result considerable area has been thrown out of cultivation and crops have failed every year. Also it is very difficult to look after so many independent small direct heads from the river. It is therefore considered absolutely necessary to give one new head to these canals from a stable site. It has been observed that the river has been stationary in front of Nasirwah for many years past and it has a very favourable head; besides the spill water from Ranta already helps Nasir to flow for a much longer time even after the river

has fallen. It is proposed to excavate a feeder channel from Nasir Wah head to Mahomed Wah Head Regulator; the channel to run parallel to the bund line on the river side. The Maltawah and Mirwah Nawab which take off in this length will be connected with this channel. The plans and estimates, the latter amounting to Rs. 43,615 were sanctioned in October 1937.

(ii) UNPRODUCTIVE.

SOUTHERN SIND CIRCLE.

FULELI CANALS DIVISION.

Hassanali Canal.

ITEM 53.—Improvement to Hassanali Canal.

Recurrent	... Rs. Nil.	Non-recurrent	... Rs. 15,000
Total	... Rs. 15,000	Ultimate annual recurrent.	Rs. Nil.

REMARKS.—To make an equitable distribution of water and give help to zamindars by rotations to reaches where due to early drop in water level or late rise in the river the construction of outlets, regulators, etc., is necessary.

The plans and estimates, the latter amounting to Rs. 38,750 were approved and sanctioned in October 1937.

Grand Total—68.— Irrigation (other than Lloyd Barrage).	Recurrent	... Rs. Nil.
	Non-recurrent	... Rs. 63,000

68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

(LLOYD BARRAGE AND CANALS CONSTRUCTION SCHEME.)

MINISTER-IN-CHARGE.—THE HONOURABLE DR. HEMANDAS R. WADHWANI.

ITEM 54.—Continuance of the Mechanical Division.

Recurrent ... Rs. Nil. Non-recurrent ... Rs. 35,500

Total ... Rs. 35,500 Ultimate annual recurrent. Rs. Nil.

REMARKS.—The continuance of the Mechanical Division comprising of two sub-divisions, *viz*, 'Plant' and 'Dragline Stores and Workshop' sub-divisions has been sanctioned during the current financial year (1937-38) as non-recurrent item of new expenditure. As a measure of re-arrangement Mr. S. B. Hickin, Executive Engineer, in charge of the Mechanical Division is being posted to the Barrage Division to hold charge of that Division. The 'Plant' sub-division which now forms part of the Mechanical Division is proposed to be transferred to the Barrage Division and provision for that sub-division is separately being made as a new item of expenditure under the '50—Civil Works'.

The Mechanical Division after the proposed transfer of the 'Plant' Sub-division will be in charge of Mr. J. A. Crosbie, Assistant Executive Engineer (Temporary) in addition to his own duties as Sub-Divisional Officer, Dragline Stores and Workshop.

The workshops are concerned with the production and repair of all mechanical plant and apparatus used in connection with the running of the Barrage and all canals. The continued maintenance of these workshops under the direct supervision of fully qualified Mechanical Engineer is absolutely essential.

The workshops are at present working to capacity, and judging by the orders coming in, this state of affairs is likely to continue for some time to come. Besides the workshops, the Mechanical Engineer is responsible for the inspection of canal gates, P. W. D. plant and the control of appointment of mechanical staff of Road Rollers, etc.

Considering all the above factors, the continuance of the Mechanical Division in the modified form is necessary and accordingly following establishment which is necessary for its running is proposed for 1938-39 for twelve months :—

	Rs.
1 Mechanical Engineer (Mr. J. A. Crosbie) Pay Rs. 1,125 *plus* Rs. 100 as special pay for holding charge of the Division	14,700
1 Accountant in the grade of Rs. 100—10—270	2,844
1 Head Clerk in the grade of Rs. 130—5—180 on Rs. 160 ...	1,920
1 Clerk in the grade of Rs. 75—5—100 on Rs. 95 per mensem ...	1,140
2 Clerks in the grade of Rs. 30—5/2—70 at Rs. 70 each	1,680
1 Clerk in the grade of Rs. 25—5/2—65 on Rs. 45	540
1 Clerk on Rs. 50	600
1 Draftsman in the grade of Rs. 105—5/2—160 on Rs. 115 ...	1,380
1 Tracer on Rs. 59	708
2 Sub-divisional clerks in the grade of Rs. 30—5/2—80, one on Rs. 45 and the other on Rs. 40 per mensem	1,020
5 Peons	1,068
1 Khalasi on Rs. 16	192
1 Post Runner on Rs. 16	192
Total ...	27,984
or say ...	28,000
Add for probable expenditure on Travelling Allowance	4,000
Do. Contingencies	3,500
Grand Total ...	35,500

Grand Total— 68.—Irrigation (Lloyd Barrage)... { Recurrent ... Rs. Nil.
Non-recurrent ... Rs.

STATEMENT G.

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1938-39.

L (III) 2087—35

Abstract of demands for new Major Works for the year 1938-39 under the head "50.—Civil Works—Provincial".

General Administration	Rs.	55,000
Jails and Convict Settlements	"	21,000
Medical	"	15,800
Civil Works	"	36,000
Total ...	Rs.	1,27,800

List of New Major Works provided in the Budget for 1938-39.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		GENERAL ADMINISTRATION.			
		Political and Miscellaneous Department.			
1. Karachi Buildings.	Karachi ...	Construction of a First Class Bungalow for the use of a Minister.	...	55,000	It has been decided by Government to make provision for one First Class Bungalow for the use of a Minister.
		JAILS AND CONVICT SETTLEMENTS.			
		Home Department.			
2. Hyderabad.	Hyderabad...	Construction of residential quarters for 22 Jail Guards in Central Prison.	21,000	21,000	The work is administratively approved and technically sanctioned. The work is considered of a very urgent nature as great difficulty is experienced in accommodating the additional 22 guards in the existing quarters.
		MEDICAL.			
		General Department.			
3. Hyderabad.	Do. ...	Construction of additional cells in the Mental Hospital, Hyderabad, for the segregation of dangerous lunatics.	15,800	15,800	The accommodation for criminal and other dangerous and other violent lunatics is inadequate. More cells are therefore urgently required, as it is most important that mental patients who are violent and dangerous to themselves and others, should be kept under control without physical restraint in separate cellular accommodation.
		CIVIL WORKS.			
		Public Works Department.			
4. Karachi Buildings.	Karachi ...	Additions and alterations to the Public Works Department Buildings on the Artilery Maidan.	36,000	36,000	This amount is required for the construction of new blocks between the existing Public Works Department Office, Blocks Nos. 6, 7 and 8 with a view to providing increased accommodation. The estimates have been completed and will be sanctioned shortly. The work is considered very urgent.

KARACHI: PRINTED AT THE GOVERNMENT PRESS.

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AND

STATEMENT OF DEMANDS

FOR THE YEAR

1938-39

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OF
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Figures are in thousands

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Total brought forward ...	1,75,32,844	1,78,69	1,80,62	1,80,05
DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCE HEADS AND CASH BALANCES.				
PUBLIC DEBT				
Permanent Debt	...	60,00	60,46	...
Loans from the Central Government	35,00,000	..	...	
UNFUNDED-DEBT				
State Provident Funds	14,93,169	3,80	4,60	4,60
DEPOSITS AND ADVANCES				
DEPOSITS NOT BEARING INTERESTS—				
A—Sinking Funds				
Appropriation for reduction or avoidance of debt—				
Sinking Funds	...	...	...	1,51
Other Appropriations	73,118	...	...	...
B—Reserve Funds				
Famine Relief Fund	10,831	11	10	11
General Police Fund	36,607	24	18	...
Depreciation Reserve Fund—Government Presses ...	11,605	11	11	12
C—Other Deposit Accounts				
Deposits of Local Funds	7,13,511	24,17	33,25	33,37
Departmental and Judicial Deposits—				
Civil Deposits	9,88,421	34,22	31,25	31,25
Other Accounts—				
Subventions from the Central Road Fund ...	3,17,223	8,48	6,44	6,90
Deposit Account of grant for Economic Development and improvement of rural areas ..	25,817	24	24	8
Deposit Account of grants made by the Imperial Council of Agricultural Research ...	8,900	26	28	37
Deposit Account of grants from the Central Government for the Development of Handloom Industries	13,500	7	7	5
ADVANCES NOT BEARING INTEREST				
Advances repayable	...	2,46	2,97	2,87
Permanent Advances	...	...	1	1
Account with Foreign Governments and Indian States ...	...	...	27	...
Account with the Government of Burma ...	...	...	12	12
Account with the Reserve Bank	...	...	8	8
SUSPENSE				
Suspense Accounts	741	55	7	7
Departmental and Similar Accounts	...	...	40	40
MISCELLANEOUS				
Miscellaneous Government Account	3,20,39,361	...	...	...
Total Deposits and Advances ...	3,92,32,804	1,34,71	1,40,90	81,91
Loans and Advances by the Provincial Government ...	2,40,475	3,46	5,59	2,65
Advances from the Provincial Loans Fund ..	..	...	...	...
Remittances within India	...	39,47	53,62	53,62
Total Debt, Deposits, Advances, Suspense and Remittance Heads	3,94,73,279	1,77,64	2,00,11	1,38,18
Total Provincial Receipts ...	5,70,06,123	3,56,33	3,80,73	3,18,23
Opening Balance ...	16,40,929	14,07	25,41	24,62
Grand Total ...	5,86,47,052	3,70,40	4,06,14	3,42,85

for the year 1938-39

Expenditure—concluded

of rupees except in the case of actuals for 1936-37

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Total brought forward ...	1,79,81,908	1,83,51	1,81,67	1,86,68
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
68—Construction of Irrigation, Navigation, Embankment and Drainage Works ...	4,83,624	57	95	81
79—Hydro-Electric Schemes ...	23,79,376	24,29	23,82	11,94
81—Civil Works not charged to Revenue ...		2,31	1,71	3,22
83—Payments of Commuted Value of Pensions ...	56,593	...	...	...
Total Capital Expenditure not charged to Revenue ...	29,19,593	27,17	26,48	15,97
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES.				
PUBLIC DEBT				
Permanent Debt ...	...	...	...	...
Loans from the Central Government ...	...	35,00	35,00	...
UNFUNDED DEBT				
State Provident Funds ...	...	1,25	2,47	2,00
DEPOSITS AND ADVANCES				
DEPOSITS NOT BEARING INTERESTS—				
A—Sinking Funds				
Appropriation for Reduction or Avoidance of Debt—				
Sinking Funds ...	...	..	...	...
Other Appropriations ...	...	...	...	...
B—Reserve Funds				
Famine Relief Fund ...	...	...	49	...
General Police Fund ...	...	24	55	...
Depreciation Reserve Fund— Government Presses ...	12,574	19	19	19
C—Other Deposit Accounts				
Deposits of Local Funds ...	...	24,95	34,19	34,06
Departmental and Judicial Deposits :— Civil Deposits ...	...	33,96	31,80	31,80
Other Accounts :— Subvention from the Central Road Fund ...	3,46,061	9,95	7,92	6,89
Deposit Account of Grant for Economic Development and improvement of rural areas ...	92,095	54	57	1,32
Deposit Account of grants made by the Imperial Council of Agricultural Research ...	18,352	26	19	37
Deposit Account of grants from the Central Government for the development of handloom industries ...	13,500	17	5	17
ADVANCES NOT BEARING INTEREST.				
Advances repayable ...	26,572	2,44	2,97	2,83
Permanent Advances ...	59,260	2	...	2
Account with Foreign Governments and Indian States ...	26,732	...	...	...
Account with the Government of Burma ...	...	...	12	12
Account with the Reserve Bank ...	...	...	8	8
SUSPENSE.				
Suspense Accounts ...	7,173	57	7	7
Departmental and Similar Accounts ...	10,061		40	40
MISCELLANEOUS.				
Miscellaneous Government Account ...	...	...	...	...
Total Deposits and Advances ...	6,12,380	1,09,54	1,17,06	80,32
Loans and Advances by the Provincial Government ...	4,06,804	4,12	2,69	2,20
Advances from the Provincial Loans Fund ...	3,41,85,384	...	...	...
Remittances within India ...	...	38,34	53,62	53,62
Total Debt, Deposits, Advances, Suspense, and Remittance Heads ...	3,52,04,568	1,52,00	1,73,37	1,36,14
Total Provincial Disbursements ...	5,61,06,069	3,62,68	3,81,52	3,38,79
Closing Balance ...	25,40,983	7,72	24,62	4,06
Grand Total ...	5,86,47,052	3,70,40	4,06,14	3,42,85

Statement showing the distribution of the expenditure of the North-West Frontier Province Government for 1938-39 between **Voted** *and* **Charged**

(In thousands of rupees)

Heads of account	Budget Estimate, 1938-39		
	Voted	Charged	Total
	Rs.	Rs.	Rs.
7—Land Revenue ...	3,73	17	3,90
8—Provincial Excise ...	82	...	82
9—Stamps	7	17	24
10—Forests	3,29	64	3,93
11—Registration	10	...	10
12—Charges on account of Motor Vehicles Taxation Act.	15	...	15
13—Other Taxes and Duties ...	5	...	5
17—Interest on Irrigation Works ...	...	18	18
18—Irrigation, Navigation, Embankment, etc.—			
A.—Irrigation Works in charge of Public Works Officers.	1,86	26	2,12
A.—Irrigation Works in charge of Civil Officers.	35	...	35
B.—Navigation, Embankment and Drainage Works.	2,48	14	2,62
19—Construction of Capital Irrigation Works financed from Ordinary Revenues.	...	...	...
22—Interest on Ordinary Debt ...	...	85	85
23—Appropriation for Reduction or Avoidance of Debt.	...	1,51	1,51
25—General Administration ...	14,50	8,09	22,59
27—Administration of Justice ...	5,33	2,17	7,50
28—Jails and Convict Settlements ...	9,27	53	9,80
29—Police	30,61	2,89	33,50
36—Scientific Departments ...	6	...	6
37—Education	22,69	42	23,11
38—Medical	6,04	1,13	7,17
39—Public Health ...	2,68	44	3,12
40—Agriculture	2,54	...	2,54
41—Veterinary	1,65	...	1,65
42—Co-operation ...	1,26	...	1,26
43—Industries	1,04	...	1,04
45—Broadcasting ...	...	...	...
47—Miscellaneous Departments ...	4	3	7
50—Civil Works	39,51	2,06	41,57
54—Famine Relief ..	...	10	10
55—Superannuation Allowances and Pensions.	6,89	1,30	8,19
55-A—Commutation of pensions financed from Ordinary Revenues.	2,14	20	2,34
56—Stationery and Printing ...	2,41	...	2,41
57—Miscellaneous ...	1,84	...	1,84
63—Extraordinary Charges ...	...	...	...
Total Expenditure charged to Revenue.	1,63,40	23,28	1,86,68

Statement showing the distribution of the expenditure of the North-West Frontier Province Government for 1938-39 between **Voted** *and* **Charged**—concluded

(In thousands of rupees)

Heads of Account	Budget estimate, 1938-39 Voted	Charged	Total
	Rs.	Rs.	Rs.
Total brought forward ...	1,63,40	23,28	1,86,68
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
68—Construction of Irrigation, Navigation, Embankment and Drainage Works ...	74	7	81
79—Hydro-Electric Schemes ...	10,39	1,55	11,94
81—Civil Works not charged to Revenue ...	3,22	...	3,22
83—Payment of Commuted Value of Pensions ...	...	...	...
Total Capital Expenditure not charged to Revenue ...	14,35	1,62	15,97
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES.			
PUBLIC DEBT.			
Permanent Debt ...	...	...	...
Loans from the Central Government ...	...	...	...
UNFUNDED DEBT.			
State Provident Funds ...	...	2,00	2,00
DEPOSITS AND ADVANCES			
DEPOSITS NOT BEARING INTERESTS—			
A—Sinking Funds.			
Appropriation for reduction or avoidance of debt—			
Sinking Funds ...	...	...	...
Other Appropriations ...	...	...	...
B—Reserve Funds.			
Famine Relief Fund ...	...	...	...
General Police Funds ...	...	...	...
Depreciation Reserve Funds—			
Government Presses ...	...	19	19
C—Other Deposit Accounts.			
Deposits of Local Funds ...	...	34,06	34,06
Departmental and Judicial Deposits :—			
Civil Deposits ...	...	31,80	31,80
Other Accounts :—			
Subvention from the Central Road Fund	...	6,89	6,89
Deposit Account of Grant for Economic Development and Improvement of Rural Areas ...	...	1,32	1,32
Deposit Account of grants made by Imperial Council of Agricultural Research ...	...	37	37
Deposit Account of grants from the Central Government for the development of handloom industries ...	...	17	17
ADVANCES NOT BEARING INTEREST.			
Advances repayable ...	83	2,00	2,83
Permanent Advances ...	...	2	2
Account with Foreign Governments and Indian States ...	...	...	...
Account with the Government of Burma ...	...	12	12
Account with the Reserve Bank ...	...	8	8
SUSPENSE.			
Suspense Accounts ...	...	7	7
Departmental and Similar Accounts ...	...	40	40
MISCELLANEOUS.			
Miscellaneous Government Account ...	...	...	...
Total Deposits and Advances ...	83	79,49	80,32
Loans and Advances by the Provincial Government ...	2,20	...	2,20
Advances from the Provincial Loans Fund ...	...	...	...
Remittances within India ...	...	53,62	53,62
Total Debt, Deposits, Advances, Suspense, and Remittance Heads ...	3,03	1,33,11	1,36,14
Total Provincial Disbursements ...	1,80,78	1,58,01	3,38,79

SCHEDULE OF EXPENDITURE.

(1938-39)

Demand No.	Major Heads included in the demand	Voted	Charged	Total
		Rs.	Rs.	Rs.
1	7—Land Revenue	3,73,000	17,000	3,90,000
2	8—Provincial Excise	82,000	...	82,000
3	9—Stamps	7,000	17,000	24,000
4	10—Forests	3,29,000	64,000	3,93,000
5	11—Registration	10,000	...	10,000
6	12—Charges on account of Motor Vehicles Taxation Act.	15,000	..	15,000
7	13—Other Taxes and Duties ...	5,000	...	5,000
8	XVII - Irrigation-Working Expenses ... 17—Interest on Irrigation Works ... 18—Other Irrigation Expenditure financed from Ordinary Revenue.	7,14,000	18,000	7,32,000
9	19—Construction of Capital Irrigation Works charged to Revenue. 68—Construction of Irrigation Works-Capital Expenditure not charged to Revenue.	46,000	...	46,000
10	Establishment and Pensionary charges of the Public Works Department.	9,88,000	3,16,000	13,04,000
11	22—Interest on Debt and other Obligations ... 23—Reduction or Avoidance of Debt ...	...	2,36,000	2,36,000
12	25—General Administration ...	14,50,000	8,09,000	22,59,000
13	27—Administration of Justice ...	5,33,000	2,17,000	7,50,000
14	28—Jails and Convict Settlements ...	9,27,000	53,000	9,80,000
15	29—Police	30,61,000	2,89,000	33,50,000
16	37—Education	22,69,000	42,000	23,11,000
17	38—Medical ... ... 39—Public Health	8,72,000	1,57,000	10,29,000
18	40—Agriculture	2,54,000	...	2,54,000
19	41—Veterinary	1,65,000	...	1,65,000
20	42—Co-operation	1,26,000	...	1,26,000
21	43—Industries	1,04,000	...	1,04,000
22	45—Broadcasting ...	...	...	...

Demand No.	Major Heads included in the demand	Voted	Charged	Total
		Rs.	Rs.	Rs.
23	36—Scientific Departments ... 47—Miscellaneous Departments ... 57—Miscellaneous	1,94,000	3,000	1,97,000
24	50—Civil Works	36,03,000	57,000	36,60,000
25	54—Famine Relief	...	10,000	10,000
26	55—Superannuation Allowances and Pensions ...	6,89,000	1,30,000	8,19,000
27	55—A—Commutation of Pensions financed from Ordinary Revenues.	2,14,000	20,000	2,34,000
28	56—Stationery and Printing ...	2,41,000	...	2,41,000
29	XL—Hydro-Electric Schemes—Working Expenses.	2,18,000	2,000	2,20,000
30	79—Hydro-Electric Schemes (Capital Expenditure)	10,39,000	1,55,000	11,94,000
31	81—Civil Works not charged to Revenue ...	3,22,000	...	3,22,000
32	Advances not bearing interest-Advances repayable and Permanent Advances.	83,000	2,02,000	2,85,000
33	Loans and Advances by the Provincial Government	2,20,000	...	2,20,000
	Permanent Debt (discharged) ...	...	...	...
	State Provident Funds	...	2,00,000	2,00,000
	Famine Relief Fund	...	...	...
	Depreciation Reserve Fund-Government Presses	...	19,000	19,000
	Deposits of Local Funds	...	34,06,000	34,06,000
	Departmental and Judicial Deposits:—			
	Civil Deposits	...	31,80,000	31,80,000
	Other Accounts:— Subventions from Central Road Fund ...	...	6,89,431	6,89,431
	Deposit Account of grant for Economic Development and Improvement of Rural Areas.	...	1,31,552	1,31,552
	Deposit Account of grants made by the Imperial Council of Agricultural Research.	...	36,607	36,607
	Deposit Account of grants from the Central Government for the Development of Handloom Industries.	...	17,300	17,300
	Account with the Government of Burma ...	...	12,000	12,000
	Account with the Reservank ...	...	8,000	8,000
	Suspense :—			
	Suspense Accounts	...	7,000	7,000
	Departmental and other Similar Accounts ...	...	40,000	40,000
	Remittances within India ...	...	53,62,000	53,62,000
	Grand Total ...	1,91,53,000	1,59,22,890	3,50,75,890

PART II

DETAILED ESTIMATES OF REVENUE AND EXPENDITURE

DETAILED ESTIMATES

OF

REVENUE

IV—TAXES ON INCOME OTHER THAN CORPORATION TAX.

Head of Department—Secretary to Government, Finance Department

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Taxes on Income other than Corporation Tax—Share of net proceeds assigned to the North-West Frontier Province.	...	...	1,38,000	1,28,000
Total ...	...	...	1,38,000	1,28,000

VII—LAND REVENUE.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Ordinary Revenue—					
Fixed Collections	...	19,95,147	18,80,000	18,49,000	18,40,000
Fluctuating Collections	...	1,81,337	1,90,000	1,90,000	1,90,000
Total Ordinary Revenue ...	...	21,76,484	20,70,000	20,39,000	20,30,000
Sale of Government Estates	...	5,409	3,500	1,000	2,000
Sale-proceeds of waste lands and Redemption of Land Tax.	...	25	500	100	100
Rates and Cesses on Lands—					
Cess on Wards and Minor Estates	...	1,686	2,000	2,200	2,000
Other Items	...	...	...	...	...
Recoveries of Overpayments	...	1,741	270	800	300
Collection of Payments for Services rendered—	..	1,521	...	...	...
Recoveries of leave salary contribution of officers lent to Foreign Service.	...	289	1,800 (Recoveries of leave salary and Other Recoveries)	1,600	...
Other Recoveries	...	...	...	..	...
Miscellaneous	VII-A	1,93,703	1,75,990	1,79,000	1,78,500
Gross Total ...	...	23,80,858	22,54,060	22,23,700	22,12,900
Deduct—Refunds	...	5,734	6,800	8,000	8,000
For rounding	...		—260	+300	+100
Total Land Revenue ...	...	23,75,124	22,47,000	22,16,000	22,05,000
Deduct—Portion of Land Revenue due to Irrigation transferred to "Irrigation".	...	2,08,061	1,82,000	2,05,000	2,05000
Net Land Revenue ...	...	21,67,063	20,65,000	20,11,000	20,00,000

DETAILED ACCOUNT NO. VII-A—LAND REVENUE—MISCELLANEOUS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Revenue record room receipts	5,894	6,000	6,000	6,000
Mutation fees	35,025	32,500	30,000	30,000
Receipts from mines and quarries, etc.	1,892	2,040	26,000	26,000
Fines and recoveries of Revenue Department	10,403	7,300	9,500	9,500
Tirni or grazing dues	1,21,424	1,10,000	90,000	90,000
Rent of land leased for a single year or harvest	2,683	3,250	2,000	2,000
Haq-ul-tahsil	2,286	2,000	2,000	2,000
Canal royalty rate	2,083	2,400	2,000	2,000
Revenue *talbana*	7,312	4 000	5,500	5,000
Miscellaneous	4,701	6,500	6,000	6,000
Total Miscellaneous ...	[illegible]	[illegible]	[illegible]	[illegible]

VIII—PROVINCIAL EXCISE.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
SUMMARY		Rs.	Rs.	Rs.	Rs.
Country Spirits	VIII-A	6,15,135	4,47,500	5,46,500	6,06,500
Malt Liquors	...	129			
Wines and Spirits (Foreign Liquors other than Beer Medicated Wines and Commercial Spirits)	...	52,284	58,000 (bracketed: Malt Liquors, Wines and Spirits, Receipts from Commercial Spirits)	80,000	80,000
Receipts from Commercial Spirits, including Denatured Spirits and Medicated Wines.	...	7,547		6,000	6,600
Opium	VIII-B	1,05,887	1,06,600	1,07,200	1,07,200
Hemp and Other Drugs	VIII-C	1,27,947	1,33,300	1,26,700	1,26,700
Fines, Confiscations and Miscellaneous	VIII-D	895	1,200	1,700	1,200
Recoveries of over-payments	...	...	...	...	...
Collection of payments for services rendered ...	...	...	...	...	...
For Rounding ...	...	...	+400	−100	+300
Total VIII—Provincial Excise ...	...	9,09,824	7,47,000	8,68,000	9,28,500
Deduct Refunds ...	...	−561	−2,000	−1,000	−500
Net Total VIII—Provincial Excise ...	...	9,09,263	7,45,000	8,67,000	9,28,000

DETAILED ACCOUNT No. VIII-A—PROVINCIAL EXCISE—COUNTRY SPIRITS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
License fees (wholesale and retail)	1,70,025	1,66,500	1,66,500	1,66,500
Recoveries from the Punjab and United Provinces Governments on account of still-head duty on liquor imported from those Provinces for consumption in the North-West Frontier Province.	4,45,110	2,81,000	3,80,000	4,40,000
Total Country Spirits ...	6,15,135	4,47,500	5,46,500	6,06,500

DETAILED ACCOUNT No. VIII-B—PROVINCIAL EXCISE—OPIUM

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
License fees (wholesale and retail)	40,402	39,800	41,200	41,200
Cost price of excise opium	17,910	18,600	18,300	18,600
Gain on sale of excise opium	47,489	48,200	47,700	47,400
Transit duty an opium	86	...	...	...
Total Opium ...	1,05,887	1,06,600	1,07,200	1,07,200

DETAILED ACCOUNT No. VIII-C—PROVINCIAL EXCISE—HEMP AND OTHER DRUGS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
License fees (wholesale and retail)	57,012	66,400	60,000	60,000
Import duty on *charas*	69,410	65,000	65,000	65,000
Duty on *bhang* and *kuth*	1,137	1,200	1,000	1,000
Duty on warehousing of *charas*	388	300	300	300
License fees for dangerous drugs	...	400	400	400
Total Hemp and Other Drugs ...	1,27,947	1,33,300	1,26,700	1,26,700

DETAILED ACCOUNT No. VIII-D—PROVINCIAL EXCISE—FINES, CONFISCATIONS AND MISCELLANEOUS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Sale-proceeds of confiscated opium and *charas*	...		...	...
Fines and confiscations under the Opium Act	45	1,200 (bracketed: all four items)	1,200	1,200
Fines and confiscations under the Excise Act	445		...	...
Other items	405		500	...

IX—STAMPS

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
A—Non-Judicial—					
Stamp duties on Bills of Exchange, Cheques and other Commercial Documents.	IX-A	43,960	42,700	46,700	46,700
Sale of Other Non-Judicial Stamps ...	IX-B	2,56,992	2,35,000	2,29,000	1,91,000
Duty on Impressing Documents	...	3,145	3,000	3,000	3,000
Fines and Penalties	...	8,666	9,900	7,000	8,300
Miscellaneous	...	1,495	2,800	500	500
Total ...	...	3,14,258	2,93,400	2,86,200	2,49,500
Deduct—Refunds	...	8,827	10,700	11,200	11,200
Total Non-Judicial ...	...	3,05,431	2,82,700	2,75,000	2,38,300
B—Judicial—					
Court fees realized in stamps	} ...	5,19,076	5,20,000	5,25,900	5,25,900
Sale of Stamps					
Fines and Penalties ...	...	...	...	800	200
Miscellaneous	...	...	400	260	260
Deduct—Refunds	...	10,686	9,000	10,888	10,888
Total Judicial ...	...	5,08,390	5,11,400	5,16,072	5,15,472
For rounding ...	...	...	−100	−72	+228
Total IX—Stamps ...	...	8,13,821	7,94,000	7,91,000	7,54,000

DETAILED ACCOUNT NO. IX-A—STAMPS—STAMP DUTIES ON BILLS OF EXCHANGE, CHEQUES AND OTHER COMMERCIAL DOCUMENTS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Sale of Revenue Stamps	36,888	36,700	40,700	40,700
Bills of Exchange or Hundies	7,072	6,000	6,000	6,000
Total ...	43,960	42,700	46,700	46,700

DETAILED ACCOUNT NO. IX-B—STAMP—SALE OF OTHER NON-JUDICIAL STAMPS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Other Non-Judicial Stamps (Gross)	3,30,806	3,46,000	3,67,000	3,67,000
Deduct Receipts on account of Motor Vehicles transferred to XII—Receipts under Motor Vehicles Taxation Act.	73,814	80,000	1,07,000	1,45,000
Deduct Receipts on account of Arms License Fees transferred to XLVI-Miscellaneous.	...	31,000	31,000	31,000
Net total other Non-Judicial Stamps ...	2,56,992	2,35,000	2,29,000	1,91,000

X—FORESTS.

Head of Department—Conservator of Forests, North-West Frontier Province

Heads	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Timber and other Produce removed from the Forests by Government Agency.	...	79,701	64,000	66,000	92,000
Timber and other Produce removed from the Forests by Consumers or Purchasers.	...	2,61,200	2,62,000	2,67,100	2,67,600
Drift and Waif Wood and Confiscated Forest Produce ...	...	1,762	4,300	800	1,500
Revenue from Forests not managed by Government ...	...	64,581	37,400	61,900	39,000
Miscellaneous	X-A	28,809	1,05,300	1,04,500	95,900
Rounding	...	...	+500	+500	...
Gross Total ...	...	4,36,053	4,73,500	5,00,800	4,96,000
Deduct Refunds ...	...	—427	—500	—800	...
Net Total ...	...	4,35,626	4,73,000	5,00,000	4,96,000

Detailed Account No. X-A—Forests—Miscellaneous

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Receipts from exploitation of Shisham trees—				
(i) Sale of Shisham timber—				
(a) Logs and Scantlings	...	76,500	65,000	60,000
(b) Fuels and Scraps	...	6,000	3,000	3,000
(ii) Miscellaneous	...	...	700	400
Total receipts from exploitation of Shisham trees ...	...	82,500	68,700	63,400
Other Receipts	28,809	22,800	35,800	32,500
Total Miscellaneous ...	28,809	1,05,300	1,04,500	95,900

XI—REGISTRATION.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Fees for registering Documents	57,295	59,600	63,400	63,400
Fees for Copies of Registered Documents	7,149	6,700	7,800	7,800
Miscellaneous	3,582	3,800	4,000	4,000
Rounding	...	...	—100	—100
Gross Total ...	68,026	70,100	75,100	75,100
Deduct Refunds ...	—148	—100	—1,100	—100
Total XI—Registration ...	67,878	70,000	74,000	75,000

XII—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACT

Head of Department ... *Inspector-General of Police* / *Home Secretary*

SUMMARY		Actuals 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Taxation Act	...	73,814 (combined)	80,000	23,960	26,600
Receipts under the Provincial Motor Vehicles Taxation Act	...		90,000	82,840	1,18,900
Fees and other receipts	...		...	...	...
Gross Total	...	73,814	1,70,000	1,06,800	1,45,500
Deduct—Refunds	...	...	...	200	300
Rounding	...	...	...	+400	—200
Net Total	...	73,814	1,70,000	1,07,000	1,45,000

OTHER TAXES AND DUTIES

XIII—OTHER TAXES AND DUTIES—ENTERTAINMENT TAX.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

SUMMARY		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Entertainment tax receipts	...	...	...	...	75,000
Gross Total	...	...	...	...	75,000
Deduct—Refunds	...	...	...		...
Net Total	...	...	...	...	75,000

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.				
A—IRRIGATION WORKS.				
SUMMARY				
Direct receipts				
Water rates	17,34,446	17,30,000	18,55,800	18,40,000
Other items	2,48,023	2,34,000	2,63,800	1,69,000
Deduct refunds	1,433	850	2,800	900
Total direct receipts ...	19,81,036	19,63,150	21,16,800	20,08,100
Indirect credits (Land Revenue due to Irrigation)	2,08,061	1,82,000	2,05,000	2,05,000
Total gross receipts ...	21,89,097	21,45,150	23,21,800	22,13,100
Deduct—Working Expenses	9,39,531	9,52,088	9,00,800	9,77,090
Rounding	...	− 62	...	10
Total ...	12,49,566	11,93,000	14,21,000	12,36,000
PRODUCTIVE				
Direct receipts				
Lower Swat Canal ... Water rates	7,10,099	6,98,000	7,36,000	7,45,000
Lower Swat Canal ... Other items	1,05,846	1,06,000	1,19,000	50,000
Kabul River Canal ... Water rates	2,01,514	1,92,000	2,00,000	1,95,000
Kabul River Canal ... Other items	44,969	40,000	40,600	40,000
Total Water rates ...	9,11,613	8,90,000	9,36,000	9,40,000
Total Other items ...	1,50,815	1,46,000	1,59,600	90,000
Total Direct Receipts ...	10,62,428	10,36,000	10,95,600	10,30,000
Portion of Land Revenue due to Irrigation	1,07,464	1,06,000	1,06,000	1,06,000
Grand total ...	11,69,892	11,42,000	12,01,600	11,36,000
Deduct Working Expenses	3,05,612	3,19,943	3,42,845	3,61,786
Deduct Refunds	558	800	1,000	600
Net Productive Receipts ...	8,63,722	8,21,257	8,57,755	7,73,614

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

Head of Department — Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
UNPRODUCTIVE					
Direct Receipts					
Upper Swat Canal	Water rates	7,88,883	7,22,000	7,96,000	8,00,000
	Other items	97,022	88,000	1,04,000	79,000
Paharpur Canal	Water rates	33,950	1,18,000	1,23,800	1,00,000
	Other items	186	...	200	...
Total water rates ...		8,22,833	8,40,000	9,19,800	9,00,000
Total other items ...		97,208	88,000	1,04,200	79,000
Total Direct Receipts ...		9,20,041	9,28,000	10,24,000	9,79,000
Portion of Land Revenue due to Irrigation		1,00,597	76,000	99,000	99,000
Grand total ...		10,20,638	10,04,000	11,23,000	10,78,000
Deduct Working Expenses		6,33,919	6,32,145	5,57,955	6,15,304
Deduct Refunds		875	50	1,800	300
Net Unproductive Receipts ...		3,85,844	3,71,805	5,63,245	4,62,396
Rounding		...	−62	...	—10
Total XVII—Irrigation Net Receipts ...		12,49,566	11,93,000	14,21,000	12,36,000

XVIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

WORKS INCHARGE OF PUBLIC WORKS DEPARTMENT.

Head of Department—Secretary to Government, North-West Frontier Province, Public Works Department.

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.				
Direct Receipts:—				
Water Rates	236	1,000 (Water Rates, Recoveries of Expenditure and Miscellaneous together)	...	...
Recoveries of Expenditure	719		20,000	...
Miscellaneous	235		230	170
Receipts in England	...	...	160	...
Transfer from the Deposit Account of the grant for Economic Development and improvement of Rural Areas to meet expenditure on village Irrigation Channels	...	...	...	10,900
Total ...	1,190	1,000	20,390	11,070
educt—Refunds	—16	...	...	...
nding	...	...	—390	—70
Total XVIII—Irrigation ...	1,174	1,000	20,000	11,000

XX—INTEREST

Head of Department —Secretary, Finance Department

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Interest on Loans to Landholders and other Notabilities	13,237	17,000	15,000	15,000
Interest on Advances to Cultivators	22,198	27,000	23,000	23,000
Interest on Loans to Municipalities and other Public Corporations ...	37,886	35,000	35,100	19,800
Interest on Miscellaneous Loans and Advances	...	5,000	2,000	5,000
Interest on Advances to Government Servants for—				
House Building	...	1,000	1,000	1,400
Motor Cars	...	2,000	2,000	1,600
Other Conveyances	...	100	...	...
Passages Advances	...	...	...	...
Rounding	...	—100	—100	+200
Gross Total ...	73,321	87,000	78,000	66,000
Deduct Refunds (Voted) ...	...	...	...	...
Net Total ...	73,321	87,000	78,000	66,000

XXI—ADMINISTRATION OF JUSTICE

Head of Department—Judicial Commissioner

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Sale-proceeds of Unclaimed and Escheated Property ...	...	381	600	800	800
Court-fees realised in cash	...	493	1,400	2,400	1,000
General Fees, Fines and Forfeitures	XXI-A	1,43,663	1,48,800	1,51,300	1,49,500
Miscellaneous Fees and Fines	XXI-B	52,015	53,600	51,000	51,000
Miscellaneous	...	275	200	200	200
Recoveries of Overpayments	...	1,030	1,000	500	1,000
Collection of payments for services rendered ...	...	...	...	...	...
Receipts in England —Recoveries of overpayments ...	...	...	...	80	...
Rounding		...	—100	—80	—300
Gross Total ...	...	1,97,857	2,05,500	2,06,200	2,03,200
Deduct—Refunds	...	11,258	11,500	14,200	14,200
Net Total ...	...	1,86,599	1,94,000	1,92,000	1,89,000

DETAILED ACCOUNT No. XXI-A—ADMINISTRATION OF JUSTICE—GENERAL FEES, FINES AND FORFEITURES

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Fees levied by Courts	14,173	12,000	15,000	15,000
Magisterial Fines	1,06,342	1,09,000	1,09,000	1,09,000
Other General Fees, Fines and Forfeitures	23,148	27,800	27,300	25,500
Total General Fees, Fines and Forfeitures ...	1,43,663	1,48,800	1,51,300	1,49,500

DETAILED ACCOUNT No. XXI-B—ADMINISTRATION OF JUSTICE—MISCELLANEOUS FEES AND FINES

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Judicial Record Room Receipts	33,960	37,000	35,000	35,000
Commission on sale-proceeds of attached properties	11,996	11,300	12,000	12,000
Other Items	6,059	5,300	4,000	4,000
Total Miscellaneous Fees and Fines ...	52,015	53,600	51,000	51,000

XXII—JAILS AND CONVICT SETTLEMENTS

Head of Department—Inspector-General of Prisons, North-West Frontier Province

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
SUMMARY		Rs.	Rs.	Rs.	Rs.
Jails	...	15,202	16,876	19,935	19,523
Jail Manufactures	XXII-A	1,99,506	1,89,900	1,96,440	1,96,440
Recoveries of Overpayments	...	2,983	100	300	100
Collection of Payments for Services rendered ...	...	...	...	...	...
Loss or gain by exchange	...	1	...	...	...
Gross Total ...	...	2,17,692	2,06,876	2,16,675	2,16,063
Deduct Refunds (voted)	...	—31	—100	—150	—150
Rounding ...	...	...	+224	+475	+87
Net Total ...	...	2,17,661	2,07,000	2,17,000	2,16,000

DETAILED ACCOUNT NO. XXII-A—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Sale-proceeds of articles manufactured in jails	1,96,208	1,86,440	1,93,040	1,93,040
Miscellaneous	3,298	3,460	3,400	3,400
Total Jail Manufactures ...	1,99,506	1,89,900	1,96,440	1,96,440

XXIII—POLICE.

Head of Department { *Inspector-General of Police, North-West Frontier Province, and* *Revenue and Divisional Commissioner, North-West Frontier Province*

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
Police Supplied to Public Departments, Private Companies and Persons—				
Recoveries creditable to the General Police Fund under Sections 13, 14, and 15 of the Indian Police Act (Act V of 1861).	...	24,000	18,000	...
Cash Receipts under the Arms Act	...	...	...	..
Fees, Fines and Forfeitures—				
Fees, Fines and Forfeitures	956	900	900	900
Cattle Pound Receipts	7,196	7,000	7,000	7,000
Recoveries of Overpayments	910	800	800	800
Collection of Payments for Services rendered	2,919	4,396	5,300	31,000
Miscellaneous	1,89,813	12,000	43,500	2,000
Rounding	...	—396	..	—200
Gross Total ...	2,01,794	48,700	75,500	41,500
Deduct Refunds ... { Cattle Pounds Refunds ...	3,268	2,700	2,500	2,500
Other Refunds ...	10	...	...	...

XXVI—EDUCATION.

Head of Department—Director of Public Instruction, North-West Frontier Province

Heads	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
B—Secondary—				
Fees—Government Secondary Schools	82,966	86,500	85,400	86,000
D—Special—				
Fees and Other Receipts — Government Special Schools ...	...	300	800	600
E—General—				
Recoveries of Overpayments	1,176	400	800	800
Collection of Payments for Services rendered	392	200	200	200
Miscellaneous	14,581	10,600	10,600	10,600
Total General ...	16,149	11,200	11,600	11,600
Rounding ...	...	...	+200	—200
Gross Total ...	99,115	98,000	98,000	98,000
Deduct Refunds ...	—86	...	...	...
Net Total ...	99,029	98,000	98,000	98,000

XXVII—MEDICAL.

Head of Department—Inspector-General of Civil Hospitals, North-West Frontier Province

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Hospital Receipts	12,389	12,000	12,000	12 000
Receipts from charity boxes ...	...	500	500	500
Contributions	40,600	40,600	40,600	81,400
Recoveries of Overpayments	261	100	100	...
Collection of Payments for Services rendered	76,580	...	...	...
Miscellaneous	772	400	500	400
Gross Total ...	1,30,602	53,600	53,700	94,300
Deduct Refunds ...	1,209	1,500	300	100
Rounding ...	...	—100	—400	—200
Net Total ...	1,29,393	52,000	53,000	94,000

XXVIII—PUBLIC HEALTH.

Head of Department—Inspector-General of Civil Hospitals, North-West Frontier Province

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Income from Endowments	...	...	...	...
Collection of Payments for Services rendered	4,225	...	...	...
Contributions	3,583	6,800	5,900	6,000
Recoveries of Overpayments	438	200	800	200
Miscellaneous Provincial Laboratory Receipts	3,161	2,200	3,300	3,300
Receipts in England	...	...	200	...
Transfer from the Deposit Account of Grants from the Central Government for Economic Development and Improvement of Rural Areas.	...	...	...	4,900
Rounding	...	—200	—200	—400
Gross Total ...	11,407	9,000	10,000	14,000
Deduct Refunds ...	...	...	...	...
Net Total	[illegible]	[illegible]	[illegible]	[illegible]

XXIX—AGRICULTURE.

Head of Department—Secretary, Development Departments

Heads	Actuals, 1936-37	Budget Estimate 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs
Agricultural Receipts :—				
Income from Agricultural Farms—				
Sale of fruit	53,649	39,500	46,900	37,000
Other receipts		27,900		13,000
Sale proceeds of pure seed	10,938	50,000	48,300	48,300
Sale of manure	...	9,800	1,000	1,000
Income from Research Schemes:—				
Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research for the Sugar-cane Research Scheme.	...	7,400	1,800	18,107
Transfer from the deposit account of grant made by the Imperial Council of Agricultural Research for the Marketing Scheme.	...	10,000	9,420	10,000
Transfer from the deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas — "Demonstration Plot" Scheme	...	...	3,000	8,780
Transfer from the deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas — "Fruit Cultivation" Scheme...	...	...	4,040	5,380
Receipts from Public Gardens	3,973	100	100	100
Miscellaneous receipts	4,124	...	5,000	...
Total Agricultural Receipts ...	72,684	1,44,700	1,19,560	1,41,667
Recoveries of Overpayments	607	200	900	200
Rounding	...	+300	−460	+133
Gross Total ...	73,291	1,45,200	1,20,000	1,42,000
Deduct—Refunds	−873	−200	−4,000	...
Net Total XXIX—Agriculture ...	72,418	1,45,000	1,16,000	1,42,000

XXX—VETERINARY.

Head of Department—Secretary, Development Departments

Heads	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Collection of payments for services rendered	4,512	...	...	...
Other Receipts — Transfer from the deposit account of grant made by the Imperial Council of Agricultural Research for Veterinary Disease Investigation Scheme.	...	8,200	8,200	8,500
Other receipts	291	...	2,000	2,000
Rounding	...	−200	−200	+500
Total XXX—Veterinary ...	4,803	8,000	10,000	11,000

XXXI—CO-OPERATION

Head of Department—Secretary, Development Departments

Heads	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Audit Fees	7,845	8,200	9,000	9,600
Miscellaneous Receipts – Transfer from the deposit account of grant made by the Government of India for the Co-operative Training and Education Scheme.	3,656	4,200	3,960	3,973
Transfer from the Deposit Account of the grant from the Central Government for Economic Development and Improvement of Rural Areas.	...	...	...	7,056
Rounding	...	−400	+40	+371
Total XXXI—Co-operation ...	11,501	12,000	13,000	21,000

XXXII—INDUSTRIES.

Head of Department—Secretary, Development Departments

INDUSTRIES—INDUSTRIAL DEVELOPMENT	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Handloom Weaving Industry—				
Income from the Handloom Weaving Institute	...	5,840	6,400	6,400
Income from the Callendering Machine	...	...	...	1,000
Transfer from the deposit account of the grant from the Central Government for the development of Handloom Weaving Industry.	13,500	17,300	5,400	17,300
Cottage and Small Scale Woollen Industries—				
Income from the Woollen Weaving Institute	...	8,400	...	5,000
Transfer from the deposit account of the grant from the Central Government for Cottage and Small Scale Woollen Industries.	...	19,660	4,660	17,330
Income from the Industrial (Zamindara) Shop	...	3,000	...	2,000
Miscellaneous	1,453	...	...	...
Rounding	...	−200	−460	−30
Total ...	14,953	54,000	16,000	49,000

XXXIV—BROADCASTING.

Head of Department—Secretary Development Departments.

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Other Receipts	2,859	...	...	...
Gross Total ...	2,859	...	...	...
Deduct Refunds ...	...	...	...	...
Net Total ...	2,859	...	..	..

XXXVI—MISCELLANEOUS DEPARTMENTS.

Head of Departments—Various

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Miscellaneous—	Rs.	Rs.	Rs.	Rs.
Examination Fees	900	...	...	2,000
Sale of Stores and Materials	...	...	200	200
Administration of Indian Partnership Act, 1932 ...	...	400	400	400
Miscellaneous	125	200	200	200
Rounding	...	+400	+200	+200
Gross Total ...	1,025	1,000	1,000	3,000
Deduct Refunds ...	...	...	...	...
Net Total ...	1,025	1,000	1,000	3,000

XXXIX—CIVIL WORKS.

Head of Department—Secretary to Government, North-West Frontier Province, Public Works Department

Heads	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Rents	65,980	62,000	66,000	72,000
Ferry Receipts	1,08,704	1,14,500	1,15,600	1,12,000
Miscellaneous	34,409	19,600	18,000	18,000
Transfers from Road Development Fund Account. — Ordinary allotments ...	3,46,061	3,22,000	3,00,000	3,50,000
Transfers from Road Development Fund Account. — Allotments from the Reserve ..		6,73,500	4,91,500	3,39,431
Transfer from the Deposit Account of the grant from the Central Government for Economic Development and Improvement of Rural Areas:—				
Inter-Village Communications	...	...	...	13,000
Recoveries of Expenditure	39,082	18,000	21,000	21,000
Gross Total ...	5,94,236	12,09,600	10,12,100	9,25,431
Deduct Refunds ... — *Charged*	...	...	−600	...
Deduct Refunds ... — Voted	−9,470	−4,300	−5,700	−300
Rounding	...	−300	+200	−131
Net total XXXIX—Civil Works ...	5,84,766	12,05,000	10,06,000	9,25,000

XL—RECEIPTS FROM ELECTRIC SCHEMES.

Head of Department—Secretary, Public Works Department

HEADS	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Hydro-Electric Schemes—Malakand Hydro-Electric Scheme :—				
Gross Receipts— Sale of Power	...	...	...	2,40,000
Miscellaneous Revenue— Meter Rent	...	...	...	7,500
Return on Quarters	...	...	...	2,500
Total Gross Receipts ...	...	...	...	2,50,000
Deduct—Working Expenses	...	...	...	2,20,000
Total Net Receipts ...	... ...	... ...	...	30,000

XLIV—RECEIPTS IN AID OF SUPERANNUATION

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

SUMMARY	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Contributions for Pensions and Gratuities	17,587	21,265	18,000	18,000
Miscellaneous	1,178	200	200	200
Rounding	...	−365	−100	−100
Gross Total ...	18,765	21,100	18,100	18,100
Deduct Refunds	10	100	100	100
Net Total ...	18,755	21,000	18,000	18,000

XLV—STATIONERY AND PRINTING.

Head of Department— { *Jail Press—Inspector-General of Prisons, North-West Frontier Province*
Other Heads—Secretary, Development Departments

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Stationery Receipts	..	6,310	1,000	2,000	2,000
Sale of Plain Paper used with Stamps ...	...	15,150	17,500	15,200	15,200
Sale of Gazettes and other Government Publications ...	...	4,072	4,000	4,000	4,000
Other Press Receipts.	XLV-A	18,791	4,410	5,200	4,700
Revenue in England	...	...	...	80	...
Rounding ...	...	...	+100	—460	+110
Gross Total ...	...	44,323	27,010	26,020	26,010
Deduct Refunds	...	—540	—10	—20	—10
Net Total ...	...	43,783	27,000	26,000	26,000

DETAILED ACCOUNT NO. XLV-A—STATIONERY AND PRINTING—OTHER PRESS RECEIPTS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL PRESS				
Cost of printing work executed for Public Departments	6,298	300	100	100
Sale-proceeds of service books and forms	5,864	3,000	3,000	3,000
Miscellaneous	2,420	1,010	1,500	1,000
Total Provincial Press ...	14,582	4,310	4,600	4,100
Jail Press				
Cost of printing work executed for Public Departments and Local Bodies ...	1,861	} 100	} 600	600
Miscellaneous	2,348			
Total Jail Press ...	4,209	100	600	600
Total Other Press Receipts	18,791	4,410	5,200	4,700

XLVI—MISCELLANEOUS

Heads of Departments—Various

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Unclaimed Deposits	...	16,031	20,000	17,000	17,000
Sale of Lands and Houses	...	48	...	332	...
Sale of Old Stores and Materials	...	475	1,500	1,000	1,000
Fees for Government Audit	...	7,785	10,400	12,500	12,000
Rents, Rates and Taxes	...	65	100	2,000	1,500
Other Fees, Fines and Forfeitures	...	10,105	35,500	31,800	31,500
Recoveries of Overpayments	...	7,244	2,500	2,500	2,500
Collection of Payments for Services rendered	...	11,974	2,000	7,700	1,100
Contributions	...	...	...	...	...
Miscellaneous	XLVI (A)	1,05,060	1,35,100	1,45,395	1,64,233
Receipts in England	...	...	...	760	...
Loss or Gain by Exchange...	...	...	...	...	...
Rounding	...	...	—100	+13	+167
Gross Total ...	...	1,58,787	2,07,000	2,21,000	2,31,000
Deduct Refunds ...	...	15,166	15,000	15,000	15,000
Net Total ...	...	1,43,621	1,92,000	2,06,000	2,16,000

DETAILED ACCOUNT NO. XLVI (A)—MISCELLANEOUS.

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Unclaimed bills of exchange of more than three years' standing ...	...	...	...	...
Recoveries on account of Law Charges other than those in Pauper Suits ...	1,789	100	100	...
Sale-proceeds of Government House Furniture	...	...	...	...
Copying Agency Account	74,492	75,000	75,000	75,000
Staging Bungalow Fees	9,189	10,000	9,000	9,000
Other Items	19,590	20,000	20,000	20,000
Amount Transferred from Deposit Grant		30,000	41,295	60,233
Total Miscellaneous ...	1,05,060	1,35,100	1,45,395	1,64,233

DEBT, DEPOSITS, ADVANCES AND REMITTANCE HEADS.

PUBLIC DEBT.

Head of Department—Secretary to Government, Finance Department

Head of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Permanent Debt—Provincial Loans bearing interest:—				
North-West Frontier Province 3 per cent. Loan 1937-52	...	60,00,000	60,45,600	...
Loans from the Central Government	35,00,000	...	...	...
Total ...	35,00,000	60,00,000	60,45,600	...

UNFUNDED DEBT.

STATE PROVIDENT FUNDS

Head of Department —Secretary to Government, Finance Department

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
General Provident Fund	14,46,084	3,70,000	4,50,000	4,50,000
Contributory Provident Fund	47,085	10,000	10,000	10,000
Total ...	14,93,169	3,80,000	4,60 000	4,60,000

DEPOSITS NOT BEARING INTEREST—A—SINKING FUNDS.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

Head of Department —Secretary to Government, Finance Department

Head of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Sinking Funds—				
Transfer from the Revenue Account in respect of the 3 per cent. North-West Frontier Province Loan 1937-52.	...	..	...	1,51,000
Other Appropriations—				
Appropriation for re-payment of Loans from the Provincial Loans Fund ...	73,118	.	...	...
Total ...	73,118	...	...	1,51,000

C—OTHER DEPOSIT ACCOUNTS.

DEPOSITS OF LOCAL FUNDS

Head of Department — Secretary to Government, Finance Department.

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
District Funds	3,99,036	13,24,000	14,60,000	14,48,000
Municipal Funds	3,14,475	10,93,000	18,65,000	18,89,000
Total ..	7,13,511	24,17,000	33,25,000	33,37,000

DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS.

Head of Department — Secretary to Government, Finance Department.

Revenue Deposits	4,25,003	12,11,000	12,50,000	12,50,000
Civil Courts' Deposits	20,987	...	45,000	45,000
Personal Deposits	1,59,023	17,52,000	13,50,000	13,50,000
Deposits on account of Police Funds	24,373	1,11,000	1,40,000	1,40,000
Public Works Deposits	2,42,225	2,45,000	2,45,000	2,45,000
Deposits of fees received by Government servants on account of work done for private bodies.	120	5,000	5,000	5,000
Other Civil Deposits	1,16,690	98,000	90,000	90,000
Total ...	9,88,421	34,22,000	31,25,000	31,25,000

ADVANCES NOT BEARING INTEREST.

Head of Department—Secretary to Government, Finance Department.

Advances Repayable—				
Objection Book Advances	...	60,000	72,000	72,000
Taccavi Works Advances	...	...	2,000	1,000
Advances for Rest Camps	...	2,000	2,000	2,000
Special Advances	...	4,000	1,000	11,600
Forest Advances	...	1,80,000	2,20,000	2,00,000
Rounding	...	...	...	+ 400
Total Advances Repayable ...	...	2,46,000	2,97,000	2,87,000
Permanent Advances—	...	...	1,000	1,000
Account with Foreign Governments and Indian States	...	...	27,000	...
Account with the Government of Burma	...	...	12,000	12,000
Account with the Reserve Bank	...	...	8,000	8,000
Total Advances not bearing Interest ...	...	2,46,000	3,45,000	3,08,000

SUSPENSE.

Head of Department—Secretary to Government, Finance Department.

Suspense Accounts...	741	55,000	7,000	7,000
Departmental and other Similar Accounts	...	...	40,000	40,000
Total Suspense ...	741	55,000	47,000	47,000

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Head of Department { *Loans to Municipalities, Port Funds, etc.—Revenue and Divisional Commissioner.*
Loans to Government Servants.—Secretary to Government, North-West Frontier Province, Finance Department.

Head of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	Rs.	Rs.	Rs.	Rs.
Advances to cultivators under —				
(1) Land Improvement Loans Act, 1883	69,969	68,000	62,000	60,000
(2) Agriculturists Loans Act, 1884	61,215	70,000	60,000	63,500
(3) Act VIII of 1873	343	...	...	...
(4) Co-operative Societies Act of 1912	...	...	...	...
Loans to Landholders and Other Notabilities	32,957	54,000	50,000	31,000
Loans to Municipalities	75,991	80,000	2,70,657	52,861
Miscellaneous Loans and Advances	...	...	11 356	14,088
Total Loans to Municipalities, etc. ...	2,40,475	2,72,000	4,54 013	2,21,449
Loans to Government servants—				
House building advances	...	24 000	36,000	25,000
Advances for the purchase of motor cars	...	50,000	64,000	18,080
Other means of Conveyances	...	...	100	200
Passage Advances	...	...	4,700	...
Total Loans to Government Servants, etc. ...	...	74,000	1,04,800	43,280
Rounding ...	...	...	+ 187	+ 271
Total Loans and Advances ...	2,40,475	3,46,000	5,59,000	2,65,000

REMITTANCES—REMITTANCES WITHIN INDIA.

Head of Department—Secretary to Government, Finance Department.

Head of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Remittances between Treasuries	...	2,65,000	2,50,000	2,50,000
Public Works Cheques	...	34,96,000	40,00,000	40,00,000
Other Remittances	...	53,000	10,00,000	10,00,000
Transfers between Public Works Officers	...	1,33,000	1,12,000	1,12,000
Total ...	...	39,47,000	53,62,000	53,62,000

REVENUE IN ENGLAND REALISED THROUGH THE HIGH COMMISSIONER FOR INDIA

Heads of Account	Actuals 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—				
Recoveries of overpayments ...	...	...	160	...
XXI—Administration of Justice—				
Recoveries of overpayments ...	...	...	80	...
XXII—Jails and Convict Settlements	200	...	...	...
XXVIII—Public Health—				
Recoveries of overpayments	...	...	160	...
XXXVI—Miscellaneous Departments	10	...	...	...
XLV—Stationery and Printing—				
Sale of Government Publications	19	...	80	...
XLVI—Miscellaneous—				
Recoveries of overpayments	...	...	760	...
Total Revenue in England ...	229	...	1,240	...

DETAILED ESTIMATES
OF
EXPENDITURE

Demand No. 1

LAND REVENUE

Voted Rs. 3,73,000 ; *Charged Rs. 17,000*

Total Rs. 3,90,000

MAJOR HEAD : 7—LAND REVENUE

Head of Department—Revenue and Divisional Commissioner

SUMMARY	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Charges of Administration	7-A	15,879	16,127	15,530	15,530
Survey, Settlement and Record operations ...	7-B	5,199	6,985	4,600	48,711
Land Records	7-C	3,03,120	2,98,454	3,01,028	2,99,670
Allowances to District and Village Officers	...	9,240	9,200	9,600	9,000
Assignments and Compensations *(Charged)*	...	*18,156*	*17,800*	*17,000*	*17,000*
For rounding ... *Charged* ...	...	...	*+200*	...	...
For rounding ... Voted ...	..	...	+234	+242	+89
Total 7—Land Revenue ...	...	3,51,594	3,49,000	3,48,000	3,90,000
Charged ...	...	*18,156*	*18,000*	*17,000*	*17,000*
Voted ...	...	3,33,438	3,31,000	3,31,000	3,73,000

DETAILED ACCOUNT No. 7-A—LAND REVENUE—CHARGES OF ADMINISTRATION

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
			FOREST RESERVES AND GRAZING LANDS				
Pay of Establishment.	7	7	Naib Tahsildars 2 (1 Rs. 150 and 1 Rs. 100), Clerk 1 (Rs. 40—2—90) and Muharrirs 4 (2 Rs. 30—1½—60—2—70 and 2 Rs. 25 each).	7,832	5,300	4,800	5,100
	8	7	Servants (14)	1,302	1,200	1,200	1,200
			Temporary establishment	...	2,900	2,900	2,700
			Leave salary	...	200	100	...
			Total Pay of Establishment ...	9,134	9,600	9,000	9,000
Allowances and Honoraria.			Travelling allowance	2,772	2,677	2,680	2,680
			Other allowances	294	320	320	320
			Total Allowances and Honoraria. ...	3,066	2,997	3,000	3,000
Contingencies ...			Contract contingencies	2,193	3,700	3,530	3,530
			Other contingencies	1,486	...	...	...
			Deduct—Lump cut for economy	...	—170	...	...
			Total Contingencies ...	3,679	3,530	3,530	3,530
			Total Charges of Administration ..	15,879	16,127	15,530	15,530

DETAILED ACCOUNT NO. 7-B—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	Pay of Extra Assistant Settlement Officer for Remeasurement of Paharpur Canal Area in Dera Ismail Khan Tahsil	...	...	...	3,300
Pay of Establishment.	Pay of establishment (Training of 10 Naib Tahsildars and 5 Kanungo candidates at Rs. 25 and Rs. 20 per mensem each respectively).	4,811	6,400	4,000	3,000
	Pay of Establishment in connection with the Remeasurement of Paharpur Canal Area.	...	...	...	29,056
	Total Pay of Establishment ..	4,811	6,400	4,000	32,056
Allowances and Honoraria.	Travelling and other allowances	373	485	500	400
	Allowances and Honoraria in connection with the Remeasurement of Paharpur Canal.	...	...	...	4,805
	Total Allowances and Honoraria ...	373	485	500	5,205
Contingencies ..	Supplies and services and contingencies ...	15	100	100	100
	Contingencies for the Remeasurement of Paharpur Canal Area ...	...	...	...	8,050
	Total Contingencies ...	15	100	100	8,150
	Total Survey, Settlement and Record operations ..	5,199	6,985	4,600	48,711

DETAILED ACCOUNT NO. 7-C—LAND REVENUE—LAND RECORDS

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			DISTRICT CHARGES	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	83	84	Kanungos 6 (Rs. 75—⅝—100), 22 (Rs. 60), 11 (Rs. 50), 38 (Rs. 40) and 7 (Rs. 34). }	2,70,288	2,70,739	2,69,600	2,70,000
	816	816	Patwaris 163 (Rs. 26), 325 (Rs. 23) and 328 (Rs. 20) }				
	7	11	7 Peons at Rs. 14 and 4 Record Lifters at Rs. 23 each.	606	1,284	2,388	2,556
			Appointment of a Record Lifter at Rs. 23 per mensem for the Mardan District Revenue Record Office.	...	...	..	276
			Revision of the grade pay of District Kanungos from Rs. 75—⅝—100 to Rs. 75—5—125.	...	...	...	330
			Appointment of 2 Teachers (one Kanungo at Rs. 60 plus Rs. 12 allowance per mensem and one Patwari at Rs. 26 plus allowance of Rs. 6 per mensem for 4½ months for a Patwar School.	...	...	...	468
			Leave salary	...	4,000	4,900	4,000
			Deduct probable savings	...	2,000	2,000	2,000
			Total Pay of Establishment ...	2,70,894	2,74,023	2,74,888	2,75,630
Allowances and Honoraria.			Travelling allowance ... ... }	15,842	3,492	5,800	3,600
			Horse allowance ... ... }		12,399	12,400	12,400
			Other allowances	318	572	572	366
			Lahore allowance for the Mardan District Record Lifter	...	...	...	24
			Total Allowances and Honoraria ...	16,160	16,463	18,772	16,390
Contingencies ...			Construction and repairs of Patwarkhanas .. }	16,066	600		
			Cost of stationery and printing ... ... }		2,628	2,628	2,640
			Contingencies	...	5,070	4,740	4,740
			Contingencies in connection with the opening of a Patwar School.	...	...	...	270
			Deduct—Lump cut for economy	...	330	...	...
			Total Contingencies ...	16,066	7,968	7,368	7,650
			Total Land Records ..	3,03,120	2,98,454	3,01,028	2,99,670

Demand No. 2

PROVINCIAL EXCISE

Voted Rs. 82,000

Total Rs. 82,000

MAJOR HEAD : 8—PROVINCIAL EXCISE

Head of Department—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
SUMMARY		Rs.	Rs.	Rs.	Rs.
District Executive Establishment (voted) ...	8-A	65,249	66,205	61,300	64,635
Cost of Opium supplied to Provincial Excise Department (voted).	...	15,055	17,500	17,500	17,300
Rounding	...	...	+295	+200	+65
Total Excise (voted) ...	...	80,304	84,000	79,000	82,000

DETAILED ACCOUNT No. 8-A—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			(District Executive Establishment)	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Superintendent (Rs. 300—20—500) ...	6,000	6,000	3,900	3,800
			Deduct on account of emergency cut in pay ...	...	...	...	...
			Leave Salary	...	...	...	...
			Total Pay of Officers ...	6,000	6,000	3,900	3,800
Pay of Establishments.	14	14	Inspectors—7 (Rs. 180—7½—285) and Sub-Inspectors—1 (Rs. 150) and 6 (Rs. 80—5—140).		31,304	31,200	33,300
	4	5	Clerks and Muharrirs 3 (Rs. 40—2—90) and 2 (Rs. 30—1½—60/2—70).		2,803	2,200	2,300
			Appointment of an additional Excise Muharrir in District Excise Office, Peshawar in the grade of Rs. 30—1½—60/2—70, with effect from 1st April 1938.	39,748	...	...	330
	...	...	Temporary Establishment ...		2,136	1,400	300
	24	24	Servants Rs. 14 each		4,268	4,200	4,200
			Leave Salary	...	...	900	1,500
			Deduct—Probable savings ...	...	...	—1,000	...
			Total Pay of Establishments ...	39,748	40,511	38,900	41,930
Allowances and Honoraria.			Travelling allowance	10,834	9,545	10,150	9,550
			Other allowances	774	752	750	800
			Lahore allowance for the additional Excise Muharrir, District Excise Office, Peshawar, at Rs. 5 per mensem.	...	...	...	55
			Total Allowances and Honoraria ...	11,608	10,297	10,900	10,405
Contingencies ...			Rewards	4,227	5,750	3,850	4,700
			Contract contingencies	1,238	2,000	2,000	2,000
			Other contingencies	624	597	600	600
			Deduct—Lump cut for economy	...	—500	—500	—500
			Total Contingencies ...	6,089	7,847	5,950	6,800
Establishment charges payable to other Governments, Departments, etc.			Charges payable to the North-Western Railway on account of half the cost of the pay of two Lady Ticket Examiners (Female Detectives).	1,804	1,550	1,650	1,700

Demand No. 3

STAMPS

Voted Rs. 7,000 ; *Charged Rs. 17,000*

Total Rs. 24,000

MAJOR HEAD : 9—STAMPS

Head of Department—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Superintendence (voted)	9-A	1,353	2,586	1,750	3,600
A—Non-Judicial—					
Charges for the Sale of Stamps (*Charged*)	...	12,677	*13,500*	*14,000*	*14,000*
Cost of Stamps supplied from Central Stores (voted) ...	...	2,817	2,800	2,800	2,800
Total Non-Judicial { *Charged* ..	...	*12,677*	*13,500*	*14,000*	*14,000*
Total Non-Judicial { Voted ...	...	2,817	2,800	2,800	2,800
B—Judicial—					
Charges for the Sale of Stamps (*Charged*)	...	*2,222*	*2,500*	*2,500*	*2,500*
Cost of Stamps supplied from Central Stores (voted) ...	...	585	600	600	600
Total Judicial ... { *Charged* ...	...	2,222	*2,500*	*2,500*	*2,500*
Total Judicial ... { Voted ...	...	585	600	600	600
For rounding ... { *Charged* ...	...	...	...	*+500*	*+500*
For rounding ... { Voted ...	...	...	+14	−150	...
Total 9—Stamps ...	...	19,654	22,000	22,000	24,000
Charged ...	...	*14,899*	*16,000*		*17,000*
Voted ...	...	4,755	6,000	5,000	7,000

DETAILED ACCOUNT NO. 9-A—STAMPS—SUPERINTENDENCE

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	1	1	Temporary appointment of an Inspector and Auditor of Stamps and his peon with effect from the 1st March 1938.	...	720	432	1,728
	1	1	Clerk (Rs. 40—2—90)	} 598	660	} 418	600
			Leave salary		100		...
			Total Pay of Establishment ...	598	1,480	850	2,328
Allowances and Honoraria.			Travelling and other allowances ...	56	51	50	60
			Travelling and other allowance for Inspector and Auditor of Stamps and his peon.	..	255	150	512
			Total Allowances and Honoraria ...	56	306	200	572
Contingencies ...			Contract contingencies	699	800	700	700
			Other contingencies	...	...	...	...
			Total Contingencies ...	699	800	700	700
			Total Superintendence ...	1,353	2,586	1,750	3,600

Demand No. 4

FORESTS

Voted Rs. 3,29,000 ; *Charged Rs. 64,000*

Total Rs. 3,93,000

MAJOR HEAD : 10—FORESTS

Head of Department—Conservator of Forests, North-West Frontier Province

SUMMARY		Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate 1938-39
			Rs.	Rs.	Rs.	Rs.
10—Forests						
General Direction—Travelling Allowance ...	*Charged* ...	...	...	*400*	*500*	*300*
	Voted ...	...	...	300	200	100
Conservancy and Works (Voted) ...	...	10 (1)	1,07,395	1,93,400	1,82,150	1,70,750
Establishment	*Charged* ...	10 (2)	*46,846*	*57,305*	*50,100*	*52,100*
	Voted ...		1,52,257	1,51,700	1,53,800	1,52,450
Interest on Forest Capital Outlay (*Charged*)	...	...	*18,877*	...	...	..
Charges in England	*Charged* ...	10 (3)	...	*11,680*	*13,520*	*12,000*
	Voted ...		...	...	...	5,200
Loss or gain by exchange (*Charged*) ...	...	...	*—89*	...	*—69*	...
Rounding	*Charged* ..	...	...	*—385*	*—51*	*—400*
	Voted ...	...	...	—400	—150	+500
Total 10—Forests ..		...	3,25,286	4,14,000	4,00,000	3,93,000
Charged ...		...	*65,634*	*69,000*	*64,000*	*64,000*
Voted ...		...	2,59,652	3,45,000	3,36,000	3,29,000

DETAILED ACCOUNT NO. 10 (1)—FORESTS—CONSERVANCY AND WORKS

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from the forests.	Timber and other produce removed from forests by Government Agency—				
	Timber	10,596	400	600	550
	Firewood and charcoal	3,107	3,600	3,800	2,400
	Grass and other minor produce	26,354	36,500	38,700	49,250
	Timber and other produce removed from the forests by consumers or purchasers.	1,626	1,400	1,600	1,800
	Drift and waif wood and confiscated forest produce ...	1,488	3,400	1,300	1,700
	Total timber and other produce removed from forests ...	43,171	45,300	46,000	55,700
Charges in connection with revenue from Forests not managed by Government.	Duty on foreign timber and other forest produce ...	271	400	150	300
Rent of leased forests and payments to share-holders in forests managed by Government.	Seigniorage fees payable to land owners ...	21,800	20,600	22,150	23,500
	Total Rent of Leased Forests, etc. ...	21,800	20,600	22,150	23,500
Live-stock, Stores, Tools and Plant.	Live-stock, stores, tools and plant	3,363	2,250	2,250	2,200
	Total Live-stock, Stores, Tools and Plant ...	3,363	2,250	2,250	2,200
Organisation, improvement and extension of forests.	Organisation, improvement and extension of forests ..	12,689	19,200	15,500	12,400
	Total Organization, Improvement and Extension of Forests	12,689	19,200	15,500	12,400

DETAILED ACCOUNT No. 10 (1)—FORESTS—CONSERVANCY AND WORKS—concluded

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Communications and Buildings.	Communications and Buildings	23,989	31,200	30,200	30,250
Suspense ...	Suspense—Works advances	—200	—200	—400	—200
Miscellaneous ..	Miscellaneous	2,312	2,850	2,850	2,600
	Total Miscellaneous ...	2,312	2,850	2,850	2,600
Exploitation of Shisham trees.	Establishment —				
	Pay of Officers	...	100	100	...
	Pay of Establishment	...	5,000	5,000	4,700
	Travelling Allowance	...	300	300	300
	Contingencies	...	1,000	650	1,000
	Total Establishment ...	...	6,400	6,050	6,000
	Machinery and Tools	...	700	500	...
	Felling, logging and loading, etc.	...	26,000	20,000	20,000
	Labour at factory	...	...	...	...
	Payment of Royalty to Irrigation Department	...	34,000	34,000	16,000
	Repairs to Canal Roads	...	800	400	500
	Miscellaneous	...	3,900	2,500	1,500
	Total Exploitation of Shisham trees ...	...	71,800	63,450	44,000
	Total Conservancy and Works ...	1,07,395	1,93,400	1,82,150	1,70,[illegible]50

DETAILED ACCOUNT NO. 10-(2)—FORESTS—ESTABLISHMENT

		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
SUMMARY		Rs.	Rs.	Rs.	Rs.
Pay of Officers	*Charged* ...	39,673	49,169	42,700	42,900
	Voted ...	20,536	17,980	20,600	19,300
Pay of Establishment	...	83,325	88,139	88,100	91,350
Allowances and Honoraria	*Charged* ...	5,428	6,305	5,600	5,000
	Voted ...	26,037	24,821	24,300	23,900
Contingencies	...	19,359	17,760	17,800	17,900
Grants-in-aid, Contributions, etc.—(*Charged*)	...	1,745	1,831	1,800	1,200
Charges payable to other Governments, Departments, etc.	*Charged* ...	...	...	...	3,000
	Voted ...	3,000	3,000	3,000	...
Total Establishment	...	1,99,103	2,09,005	2,03,900	2,04,550
	Charged ...	46,846	57,305	50,100	52,100
	Voted ...	1,52,257	1,51,700	1,53,800	1,52,450

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Pay of Officers ...	2	2	1 Conservator (Rs. 1,750—100—2,150) and 1 Deputy Conservator (Rs. 325—1,350)—(*Charged*).	39,673	39,242	42,700	42,700
			Working Plan Officer (*Charged*) ...	...	9,927		
	2	2	Extra Assistant Conservators (Rs. 250—25—750 plus special pay of Rs. 50 per mensem each).	16,775	17,180	17,200	17,700
			Leave salary ... *Charged* ...	...	...	...	200
			Voted ...	3,761	800	3,400	1,600
			Total Pay of Officers... *Charged* ...	39,673	49,169	42,700	42,900
			Voted ...	20,536	17,980	20,600	19,300
Pay of Establishment.	13	19	Forest Rangers 1 (Rs. 200), 1 (Rs. 150), 7 (Rs. 100), 1 (Rs. 80) and 2 (Rs. 68) and Deputy Rangers 1 (Rs. 60), 3 (Rs. 50) and 3 (Rs. 45).	77,124	83,820	85,050	85,450
	176	182	Foresters and Forest Guards (at rates varying from Rs. 16 to Rs. 40).				
	18	18	Superintendent and clerks 1 (Rs. 250—10—310), 1 (Rs. 100—8—200), 5 (Rs. 75—5—125) and 16 (Rs. 40—2—90).				
	15	16	Servants 1 (Rs. 18) and 15 (Rs. 14 each) ...				
			Temporary establishment	6,201	6,319	3,050	3,900
			Leave salary	...	...	...	2,000
			Deduct—Probable Savings	...	—2,000	...	...
			Total Pay of Establishment ...	83,325	88,139	88,100	91,350

DETAILED ACCOUNT No. 10 (2)—FORESTS—ESTABLISHMENT—*concluded*

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling Allowance ... *Charged* ...	*5,428*	*6,305*	*5,600*	*5,000*
	Travelling Allowance ... Voted ...	16,736	15,851	15,800	15,000
	Training of two Government stipendiary students at the Forest College, Dehra Dun.	4,744	4,240	4,200	4,600
	Other allowances	4,557	4,730	4,300	4,300
	Total Allowances and Honoraria ..	31,465	31,126	29,900	28,900
	Charged ...	*5,428*	*6,305*	*5,600*	*5,000*
	Voted ...	26,037	24,821	24,300	23,900
Contingencies ...	Miscellaneous (Contingencies)	19,359	17,760	17,800	17,900
	Total Contingencies ...	19,359	17,760	17,800	17,900
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. – *Charged.*	*1,745*	*1,329*	*1,800* (both items)	*1,200* (both items)
	Contribution for passages of Working Plan Officer—*Charged.*	...	*502*		
	Total Grants-in-aid, Contributions, etc. ...	1,745	1,831	1,800	1,200
Establishment Charges payable to other Governments, Departments, etc.	Contribution to the Punjab Government to cover the charges for administrative work done by officers of the Punjab Forest Department on behalf of North-West Frontier Province Government *Charged* ...	...	...	...	*3,000*
	Contribution to the Punjab Government ... Voted ...	3,000	3,000	3,000	...
	Total Establishment Charges payable to other Governments, Departments, etc. *Charged* ...	...	...	...	*3,000*
	Total Establishment Charges payable to other Governments, Departments, etc. Voted ...	3,000	3,000	3,000	...

DETAILED ACCOUNT No. 10 (3)—FORESTS—CHARGES IN ENGLAND.

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND.				
	High Commissioner.				
Leave Salaries and Deputation Pay.	Leave salaries and deputation pay ... *Charged* ...	... (for leave salaries and sterling overseas pay together)	*4,360*	*5,280*	*5,840*
	Leave salaries and deputation pay ... Voted ..		...	...	5,200
Sterling Overseas Pay.	Sterling overseas pay—*Charged*		*7,320*	*8,240*	*6,160*
	Total Charges in England ...	...	11,680	13,520	17,200
	Charged ...	...	*11,680*	*13,520*	*12,000*

Demand No. 5

REGISTRATION

Voted Rs. 10,000

Total Rs. 10,000

MAJOR Head: 11—REGISTRATION

Head of Department—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
SUMMARY		Rs.	Rs.	Rs.	Rs.
REGISTRATION					
District charges	11-A	9,803	11,290	11,020	10,350
Rounding	.4	...	—290	—20	—350
Total Registration (voted) ...	...	9,800	11,000	11,000	10,000

DETAILED ACCOUNT No. 11-A—REGISTRATION—DISTRICT CHARGES

Primary units of appropriation	Number 1937-38	Number 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	1	1	Naib Tahsildar, Rs. 100	7,798	1,200	8,400	1,020
	12	12	Clerks 3 (Rs. 40—2—90) and 9 (Rs. 30—1½—60/2—70)		6,742		6,200
	5	5	Servants (Rs. 14 each)		840		840
			Leave salary...		318		370
			Total Pay of Establishment ...	7,798	9,100	8,400	8,430
Allowances and Honoraria.			Commission to Sub-Registrars	721	800	720	720
			Travelling and other allowances	1,043	1,190	1,000	1,000
			Total Allowances and Honoraria ...	1,764	1,990	1,720	1,720
Contingencies ...			Contract contingencies	238	200	900	200
			Total District Charges ...	9,800	11,290	11,020	10,350

Demand No. 6

CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT

Voted Rs. 15,000

Total Rs. 15,000

MAJOR HEAD : 12—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT

Head of Department { *Inspector-General of Police* / *Home Secretary* }

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Charges of collection	12-A	5,122	12,001	12,645	15,345
Rounding	...	...	—1	+355	—345
Total ...	...	5,122	12,000	13,000	15,000

DETAILED ACCOUNT NO. 12-A—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT—CHARGES OF COLLECTION.

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			INSPECTION STAFF.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	6	6	Head Constables for the registration of motor vehicles and collection of license fees in the grade of Rs. 30—1—45 plus Frontier Allowance at Rs. 5 and Special Pay at Rs. 20 per mensem each.	4,351	4,320	4,300	4,300
			STAFF FOR THE COLLECTION OF MOTOR TAX.		5,355	6,140	8,5c0
		13	5 Clerks Rs. (70—5—125) and seven Moharrirs Rs. (30—1½—60/2—70).				
			Total Pay of Establishment ..	4,351	9,675	10,440	12,800
Allowances and Honoraria.			House Rent Allowance	459	480	480	480
			Other allowances		573	470	710
			Travelling allowance		68	150	150
			Total Allowances, Honoraria, etc. ..	459	1,121	1,100	1,340
Contingencies ...			Clothing	312	105	105	105
			Foot Equipment		1,200	1,000	1,100
			Contingencies		...	...	...
			Deduct—Lump cut for economy		100	...	...
			Total Contingencies ...	312	1,205	1,105	1,205
			Total Charges of Collection	5,122	12,001	12,645	15,345

MAJOR HEAD: 13—OTHER TAXES AND DUTIES—ENTERTAINMENT TAX.

Voted Rs. 5,000

Total Rs. 5,000

Head of Department: Revenue and Divisional Commissioner, North-West Frontier Province.

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Entertainment Tax	13-A	...	...	...	5,000
Rounding	...	...	...	...	...
Total ...	...	...	...	...	5,000

DETAILED ACCOUNT No. 13-A.—CHARGES FOR THE COLLECTION OF OTHER TAXES AND DUTIES—ENTERTAINMENT TAXES.

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment	...	...	...	...	...
Allowances and Honoraria	...	...	...	...	...
Contingencies	...	...	...	...	5,000
Total ...	...	...	...	...	5,000

Demand No. 8

IRRIGATION WORKS (EXCLUDING ESTABLISHMENT AND PENSIONARY CHARGES).

Voted Rs. 7,14,000 *Charged Rs. 18,000*

Total Rs. 7,32,000

MAJOR HEAD XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKING EXPENSES.
MAJOR HEAD 17—INTEREST ON DEBT.
MAJOR HEAD 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—A—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS.
MAJOR HEAD 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—B—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS.

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

MAJOR HEAD 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—A—IRRIGATION WORKS IN CHARGE OF CIVIL OFFICERS.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province.

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
GENERAL SUMMARY.	Rs.	Rs.	Rs.	Rs.
XVII—Irrigation—Working Expenses	3,63,078	3,71,000	3,78,000	3,96,000
17—Interest on Debt *(Charged)*	*11,19,654*	*11,04,000*	*13,000*	*18,000*
18—Irrigation, Navigation, Embankment, etc.—				
A—Irrigation Works in charge of Public Works Officers	30,572	26,000	29,000	86,000
A—Irrigation Works in charge of Civil Officers ..	24,331	25,000	25,000	35,000
B—Navigation, Embankment and Drainage Works ..	1,02,019	72,000	92,000	1,97,000
Total ...	16,39,654	15,98,000	5,37,000	7,32,000
Charged ..	*11,19,654*	*11,04,000*	*13,000*	*18,000*
Voted ...	5,20,000	4,94,000	5,24,000	7,14,000

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKING EXPENSES

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
SUMMARY BY MINOR HEADS		Rs.	Rs.	Rs.	Rs.
Extensions and Improvements	A	58,437	60,000	57,400	77,400
Maintenance and Repairs	B	3,47,219	3,11,000	3,25,500	3,11,000
Tools and Plant	C	6,070	6,000	7,425	7,996
Suspense ..	D	−48,648	−6,000	−13,300	−500
Charges in England	E	...	...	480	...
Rounding	...	...	...	+495	+104
Total XVII—Irrigation—Working Expenses		3,63,078	3,71,000	3,78,000	3,96,000

TOTAL FIGURES UNDER MAJOR HEAD—XVII—IRRIGATION—WORKING EXPENSES.

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Works	3,63,078	3,71,000	3,78,000	3,96,000
Establishment and Pensionary Charges, vide pages 69—74	5,76,453	5,81,088	5,22,800	5,81,090
Total ...	9,39,531	9,52,088	9,00,800	9,77,090
Productive	3,05,612	3,19,943	3,42,845	3,61,786
Unproductive	6,33,919	6,32,145	5,57,955	6,15,304
Charged	*1,16,898*	*1,11,819*	*1,12,900*	*1,20,200*
Voted	8,22,633	8,40,269	7,87,900	8,56,890

DETAILED ACCOUNT No. XVII-A—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—EXTENSIONS AND IMPROVEMENTS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Productive—				
Lower Swat Canal	11,780	4,000	3,000	6,400
Kabul River Canal	11,942	15,000	13,400	17,000
Replacing roof and providing pucca floors in Mills in Head Section, Kabul River Canal	...	...	...	10,000
Unproductive—				
Upper Swat Canal	21,292	15,000	15,000	14,000
Paharpur Perennial Canal	13,423	26,000	26,000	12,000
Remodelling Drainage Crossing at R. D. 15045 near Girsal, Paharpur Canal	...	...	...	18,000
Total ...	58,437	60,000	57,400	77,400

DETAILED ACCOUNT No. XVII-B—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—MAINTENANCE AND REPAIRS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Productive—				
Lower Swat Canal	75,538	73,000	73,000	85,000
Kabul River Canal	36,965	34,000	48,500	40,000
Unproductive—				
Upper Swat Canal	1,80,441	1,56,000	1,56,000	1,53,000
Paharpur Perennial Canal	54,275	48,000	48,000	48,000
Deduct lump sum cut made by the Finance Department ...	...	...	...	—15,000
Total ...	3,47,219	3,11,000	3,25,500	3,11,000

DETAILED ACCOUNT No. XVII-C—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—TOOLS AND PLANT

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Productive—				
Lower Swat Canal	1,236	1,700	1,570	1,956
Kabul River Canal	429	800	795	1,210
Unproductive—				
Upper Swat Canal	2,124	3,500	3,530	3,550
Paharpur Perennial Canal	2,281	...	1,530	1,280
Total ...	6,070	6,000	7,425	7,996

DETAILED ACCOUNT No. XVII-D—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—SUSPENSE

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Productive—				
Lower Swat Canal	—6,968	—6,000	—6,000	...
Kabul River Canal	—7,370	...	—2,300	...
Unproductive—				
Upper Swat Canal	—34,310	...	—5,000	—500
Paharpur Perennial Canal	...	...	...	...
Total ...	—48,648	—6,000	—13,300	—500

DETAILED ACCOUNT No. XVII-E—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES—CHARGES IN ENGLAND

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
High Commissioner for India.				
Productive—Stores—				
Kabul River Canal	...	...	480	...
Total ...	...	...	480	...

17—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Charged	Rs.	Rs.	Rs.	Rs.
Productive—				
Lower Swat Canal	2,21,168	2,21,117	100	100
Kabul River Canal	52,716	53,244	100	300
Unproductive—				
Upper Swat Canal	7,27,061	7,28,191	700	1,400
Paharpur Canal	1,18,709	1,01,508	12,400	16,400
Total ...	11,19,654	11,04,060	13,300	18,200
Rounding	...	—60	—300	—200
Total ...	11,19,654	11,04,000	13,000	18,000

18—OTHER IRRIGATION EXPENDITURE FINANCED FROM ORDINARY REVENUE—
A—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Civil Canals				
Extensions and Improvements	19,771	20,000	20,000	20,000
Extension of Shabkadar Branch	...	...	...	40,000
Remodelling of Waran Canal	...	...		20,000
Maintenance and Repairs ...	62,144	58,000	58,000	58,000
Tools and Plant	1,573	850	1,000	1,000
Suspense	...	...	...	...
Other Charges	5,499	5,500	5,500	5,400
Deduct contributions from local bodies	—58,415	—58,000	—55,400	—58,000
Rounding	...	—350	—100	—400
Total 18-A—Irrigation ...	30,572	26,000	29,000	86,000

TOTAL FIGURES UNDER MAJOR HEAD—18-A—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Works	30,572	26,000	29,000	86,000
Establishment and Pensionary Charges, vide pages 69-74 ...	66,017	1,17,957	99,600	1,26,030
Total ...	96,589	1,43,957	1,28,600	2,12,030
Charged	—19,921	23,003	21,600	26,050
Voted	1,16,510	1,20,954	1,07,000	1,85,980

18—OTHER IRRIGATION EXPENDITURE FINANCED FROM ORDINARY REVENUE —WORKS IN CHARGE OF CIVIL OFFICERS

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			A—IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
			Works for which neither Capital nor Revenue Accounts are kept—Works in charge of Civil Officers.				
Works ...			Works	15,000	15,000	15,000	15,000
			Expenditure on village irrigation channels met from the deposit account of the grant of economic devlopment and improvement of rural areas.	...	...	...	10,900
			Total Works ..	15,000	15,000	15,000	25,900
Pay of Establishment.	8	8	Canal Naib Tahsildars 1 (Rs. 100), 2 (Rs. 85) and Kanungos 5 (Rs. 40).	} 5,850	5,496	5,432	5,424
	3	3	Servants at Rs. 14 per mensem each ..		504	504	504
			Leave salary		200	200	200
			Total Pay of Establishment ...	5,850	6,200	6,136	6,128
Allowances and Honoraria.			Travelling Allowance	} 3,081	3,104	3,000	3,000
			Other Allowances		...	...	...
			Total Allowances and Honoraria ...	3,081	3,104	3,000	3,000
Contingencies ...			Contingencies	400	400	400	400
			Total Contingencies ...	400	400	400	400
			Rounding	...	+296	+464	−428
			Total A—Irrigation Works in Charge of Civil Officers ...	24,331	25,000	25,000	35,000

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—B—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
Works for which neither Capital nor Revenue Accounts are kept.				
Extensions and improvements	37,032	30,000	30,000	30,000
Improving and Extending the Amankot Drainage Scheme ...	...	...	...	1,20,000
Maintenance and repairs	46,002	20,000	42,600	40,000
Tools and plant	1,502	1,500	1,500	1,500
Suspense	17,483	20,000	18,100	5,000
Rounding	...	+500	—200	+500
Total B—Navigation, Embankment, etc. ..	1,02,019	72,000	92,000	1,97,000

TOTAL FIGURES UNDER MAJOR HEAD 18-B—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Works	1,02,019	72,000	92,000	1,97,000
Establishment and Pensionary Charges, vide pages 69—74 ...	1,21,328	39,016	92,600	64,510
Total ...	2,23,347	1,11,016	1,84,600	2,61,510
Charged	*24,618*	*11,997*	*20,100*	*13,410*
Voted	1,98,729	99,019	1,64,500	2,48,100

Demand No. 9

IRRIGATION (CAPITAL)

Voted Rs. 46,000

Total Rs. 46,000

MAJOR HEADS: 19—CONSTRUCTION OF CAPITAL IRRIGATION WORKS FINANCED FROM ORDINARY REVENUE, AND

68—CONSTRUCTION OF CAPITAL IRRIGATION WORKS NOT CHARGED TO REVENUE (EXCLUDING ESTABLISHMENT AND PENSIONARY CHARGES)

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
19—Construction of Capital Irrigation Works financed from Ordinary Revenue.	...	...	...	...
68—Construction of Capital Irrigation Works not charged to Revenue.	3,56,930	38,000	40,000	46,000
Total ...	3,56,930	38,000	40,000	46,000

68—CONSTRUCTION OF CAPITAL IRRIGATION WORKS NOT CHARGED TO REVENUE

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MINOR HEADS					
Works	68 (A)	3,30,603	38,000	86,000	45,500
Tools and Plant	68 (B)	10,735	...	1,800	1,000
Suspense	68 (C)	15,709	...	—48,000	...
Deduct—Recoveries on Capital Account ...	...	—117	...	...	...
Rounding	...	...	...	+200	—500
Total ...	...	3,56,930	38,000	40,000	46,000
Charged ...	...	...	...	...	...
Voted ...	...	3,56,930	38,000	40,000	46,000

TOTAL FIGURES UNDER MAJOR HEAD "68—CONSTRUCTION OF CAPITAL IRRIGATION WORKS, ETC."

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Works	3,56,930	38,000	40,000	46,000
Establishment and Pensionary charges vide pages 69—74	1,26,694	19,181	54,850	34,770
Total ...	4,83,624	57,181	94,850	80,770
Charged ...	36,580	5,831	11,900	7,040
Voted ...	4,47,044	51,350	82,950	73,730

DETAILED ACCOUNT No. 68-A—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—WORKS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Productive—				
Lower Swat Canal	2,211	...	...	...
Kabul River Canal	...	15,000	15,000	2,500
Unproductive—				
Upper Swat Canal	13,331	15,000	15,000	15,000
Paharpur Perennial Canal	3,15,061	8,000	56,000	28,000
Total ...	3,30,603	38,000	86,000	45,500

DETAILED ACCOUNT No. 68-B—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—TOOLS AND PLANT

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Productive—				
Lower Swat Canal	17	...	...	...
Kabul River Canal	...	...	300	100
Unproductive—				
Upper Swat Canal	103	...	300	300
Paharpur Perennial Canal	10,615	...	1,200	600
Total ...	10,735	...	1,800	1,000

DETAILED ACCOUNT No. 68-C—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—SUSPENSE

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Productive—				
Lower Swat Canal	...	...	...	...
Kabul River Canal	...	...	...	...
Unproductive—				
Upper Swat Canal	...	...	...	...
Paharpur Perennial Canal	15,709	...	—48,000	...
Total ...	15,709	...	—48,000	...

Demand No. 10

ESTABLISHMENT AND PENSIONARY CHARGES OF THE PUBLIC WORKS DEPARTMENT

Voted Rs. 9,88,000 ; *Charged Rs. 3,16,000*

Total Rs. 13,04,000

Head of Department—Chief Engineer and Secretary to Government, N.-W. F. P., Public Works Department

		Detailed Account No.	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
SUMMARY			Rs.	Rs.	Rs.
Establishment Charges ...	*Charged* ...	...	*2,78,000*	*2,98,000*	*2,98,000*
	Voted ...	...	9,08,000	8,88,000	9,53,000
	Total ...	...	11,86,000	11,86,000	12,51,000
Pensionary Charges ...	*Charged* ...	B	*13,650*	*17,500*	*17,700*
	Voted ...	B	27,650	33,100	34,800
	Total ...	...	41,300	50,600	52,500
Rounding ...	*Charged* ...	...	*+350*	*+500*	*+300*
	Voted ...	...	+350	—100	+200
Total ...		...	12,28,000	12,37,000	13,04,000
Charged ...		...	*2,92,000*	*3,16,000*	*3,16,000*
Voted ...		...	9,36,000	9,21,000	9,88,000
Distribution of Establishment charges between Irrigation and Civil Works:—					
Irrigation Department ...	*Charged* ...	A	*1,39,000*	*1,49,000*	*1,49,000*
	Voted ...	A	5,76,942	5,70,250	6,04,900
	Total ...	...	7,15,942	7,19,250	7,53,900
Civil Works ...	*Charged* ...	...	*1,39,000*	*1,49,000*	*1,49,000*
	Voted ...	...	3,31,058	3,17,750	3,48,100
	Total ...	...	4,70,058	4,66,750	4,97,100

A—DISTRIBUTION OF ESTABLISHMENT CHARGES OVER VARIOUS IRRIGATION HEADS ON PRO-RATA BASIS

		Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
XVII – Irrigation—Working Expenses—				
	Charged ...	*1,01,851*	*1,01,100*	*1,07,500*
	Voted ...	4,48,423	3,87,500	4,36,090
	Total ...	5,50,274	4,88,600	5,43,590
18-A—Irrigation Works—				
	Charged ...	*20,907*	*19,300*	*23,300*
	Voted ...	90,572	73,700	94,380
	Total ...	1,11,479	93,000	1,17,680
18-B—Irrigation—				
	Charged ...	*10,922*	*18,000*	*12,000*
	Voted ...	25,377	68,500	48,400
	Total ...	36,299	86,500	60,400
68 – Irrigation Capital Expenditure not charged to Revenue—				
	Charged ...	*5,320*	*10,600*	*6,200*
	Voted ...	12,570	40,550	26,030
	Total ...	17,890	51,150	32,230
Total Establishment Charges of Irrigation Department ...		7,15,942	7,19,250	7,53,900
	Charged ...	*1,39,000*	*1,49,000*	*1,49,000*

B—DISTRIBUTION OF PENSIONARY CHARGES OVER VARIOUS IRRIGATION HEADS ON PRO-RATA BASIS

		Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.
XVII—Irrigation—Working Expenses—				
	Charged ...	*9,968*	*11,800*	*12,700*
	Voted ...	20,846	22,400	24,800
	Total ...	30,814	34,200	37,500
18-A—Irrigation Works—				
	Charged ...	*2,096*	*2,300*	*2,750*
	Voted ...	4,382	4,300	5,600
	Total ...	6,478	6,600	8,350
18-B—Irrigation—				
	Charged ...	*1,075*	*2,100*	*1,410*
	Voted ...	1,642	4,000	2,700
	Total ...	2,717	6,100	4,110
68—Irrigation Capital Expenditure not charged to Revenue—				
	Charged ...	*511*	*1,300*	*840*
	Voted ...	780	2,400	1,700
	Total ...	1,291	3,700	2,540
	Grand Total ...	41,300	50,600	52,500
	Charged ...	*13,650*	*17,500*	*17,700*
	Voted ...	27,650	33,100	34,800

DETAILS OF ESTABLISHMENT CHARGES OF PUBLIC WORKS DEPARTMENT

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
			DIRECTION. *Office of Chief Engineer.*				
Pay of Officers.	1	1	Chief Engineer (Rs. 2,750—125—3,000 plus special pay Rs. 250) (*Charged*).	} *52,313*	*38,375*	} *50,400*	*55,000*
	1	1	Personal Assistant (Rs. 625—50—1,375 plus special pay Rs. 150) and language pay Rs. 100 per mensem (*Charged*).		*14,967*		
	1	1	Registrar (Rs. 350—20—450), } Voted ...	...	...	1,400	} 5,800
			Assistant Engineer (Temporary)	...	...	900	
			Total Pay of Officers ... { *Charged* ...	*52,313*	*53,342*	*50,400*	*55,000*
			{ Voted ...	...	...	2,300	5,800
Pay of Establishment.	19	19	Clerks 3 (Rs. 200—10—300) plus one special pay at Rs. 50, and one at Rs. 50 for five months, 3 (Rs. 120—10—200), 1 (Rs. 75—5—150), 8 (Rs. 45—3—105), Stenographer 1 (Rs. 60—5—200) 1 Draftsman (Rs. 120—8—200) plus special pay Rs. 30.	} 37,666	32,510	} 40,200	35,300
	7	7	Servants (Rs. 14—25)		1,368		
	7	3	Temporary establishment—draftsman 1 (Rs. 40—2—90 plus special pay Rs. 17), servants 2 (Rs. 20—25).		3,424		
			Leave salary		1,000		
			Total Pay of Establishment ...	37,666	38,302	40,200	35,300

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—*continued*

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Allowances, and Honoraria.			Travelling allowance ... ... *Charged* ...	*5,067*	*4,850*	*4,500*	*4,200*
			Voted ...	734	485	700	700
			Hill and hill journey allowances . *Charged* ...	*418*	*500*	*500*	...
			Voted ...	3,382	2,610	} 4,000	...
			Other allowances	724	700		700
			Total Allowances and Honoraria ...	10,325	9,145	9,700	5,600
			Charged ...	*5,485*	*5,350*	*5,000*	*4,200*
			Voted	4,840	3,795	4,700	1,400
Contingencies.			Contingent charges	12,653	12,000	12,000	12,000
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to and from other Governments, Departments, etc. (*Charged*).	*1,200*	*1,325*	*1,300*	*1,200*
Deduct Establishment Charges recoverable from other Governments, Departments, etc.			Deduct share of direction charges, charged to Hydro Electric Schemes—				
			Charged ...	...	*3,760*	...	*3,800*
			Voted ...	...	3,476	...	3,600
			Total Office of Chief Engineer ...	1,14,157	1,06,878	1,15,900	1,07,500
			Charged ...	*58,998*	*56,257*	*56,700*	*56,600*
			Voted ...	55,159	50,621	59,200	50,900
			SUPERINTENDING ENGINEERS				
Pay of Officers.	2	2	Superintending Engineers (Rs. 1,750 —100—2,150) (*Charged*)	*48,507*	*48,747*	*49,500*	*47,700*
	1	1	Temporary Assistant Engineer (Voted) ...	1,000	2,920	3,000	2,900
			Total Pay of Officers ...	49,507	51,667	52,500	50,600
			Charged ...	*48,507*	*48,747*	*49,500*	*47,700*
			Voted ...	1,000	2,920	3,000	2,900
Pay of Establishment.	24	26	Clerks 2 (Rs. 200—10—300), 3 (Rs. 120—10—200), 2 (Rs. 60—5—200), 4 (Rs. 75—5—150), 12 (Rs. 45—3—105), Draftsmen 2 (Rs. 120—8—200), 1 (Rs. 40—2—90).	} 32,073	30,319	} 33,600	36,000
	12	11	Temporary Clerks 3 (Rs. 45—3—105) and Servants 8 (Rs. 14—20).		2,123		
			Total Pay of Establishment ...	32,073	32,442	33,600	36,000
Allowances and Honoraria.			Travelling allowance ... ... *Charged* ...	*5,650*	*7,275*	*5,000*	*5,000*
			Voted ...	2,134	1,940	1,800	1,800
			Other allowances	1,032	1,076	1,100	1,000
			Total Allowances and Honoraria ...	8,816	10,291	7,900	7,800
			Charged ...	*5,650*	*7,275*	*5,000*	*5,000*
			Voted ...	3,166	3,016	2,900	2,800
Contingencies			Contingencies	10,584	8,500	8,500	8,500
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to and from other Governments, Departments, etc. (*Charged*).	*600*	*1,200*	*1,200*	*1,200*
Deduct Establishment charges recoverable from other Governments, Departments, etc.			Deduct share of direction charges, charged to Hydro-Electric Schemes. *Charged*	...	*3,969*	...	...
			Voted ...	...	2,952	...	...
			Total Superintending Engineers ...	1,01,580	97,179	1,03,700	1,04,100
			Charged ...	*54,757*	*53,253*	*55,700*	*53,900*
			Voted ...	46,823	43,926	48,000	50,200
			Total Direction ...	2,15,737	2,04,057	2,19,600	2,11,600
			Charged ...	*1,13,755*	*1,09,510*	*1,12,400*	*1,10,500*
			Voted ...	1,01,982	94,547	1,07,200	1,01,100

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—*continued*

	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
			EXECUTIVE.				
Pay of Officers.	9	9	Executive and Assistant Executive Engineers at Rs. 625—50—1,375. *Charged* ...	*1,03,468*	*1,02,668*	*1,07,300*	*90,000*
			Voted ...	...	10,575		
	16	17	Assistant Engineers (Rs. 250—20—750) (Voted) ...			1,03,000	1,05,300
	13	13	11 Temporary Assistant Engineers (Rs. 200—20—740) and 2 Temporary Assistant Engineers (Rs. 200)—Voted.	1,16,830	1,10,981		
			Deduct probable savings ... *Charged*	...	*—4,000*	...	...
			Voted ...	...	—4,000	...	...
			Total Pay of Officers ...	2,20,298	2,16,224	2,10,300	1,95,300
			Charged ...	*1,03,468*	*98,668*	*1,07,300*	*90,000*
			Voted ...	1,16,830	1,17,556	1,03,000	1,05,300
Pay of Establishment.	137	149	Overseers 21 (Rs. 80—7—255), special pay 4 (Rs. 25), Sub-Overseers 3 (Rs. 60—5/2—120), Draftsmen 8 (Rs. 120—8—200), 1 (Rs. 80—4—140), 4 (Rs. 40—2—90) Clerks 8 (Rs. 120—10—200), 11 (Rs. 75—5—150), 57 (Rs. 45—3—105), 8 Accountants, Signallers 7 (Rs. 40—3—64), 16 (Rs. 30—1—45), Store-keeper 1 (Rs. 40—3—64) Artificers 3 (Rs. 45—1—75) and Gauge Reader (Rs. 25).		1,78,495		
			Temporary establishment—Overseers 25 (Rs. 80—7—255), Sub-Overseers 17 (Rs. 60—5/2—120), Clerks 12 (Rs. 45—3—105), 4 (Rs. 80—2—140), 1 (Rs. 40—2—90), Tracers 19 (Rs. 40—2—90), Signallers 4 (Rs 30—1—45) Artificers 6 (Rs. 45—1—75), Storekeepers 10 (Rs. 40—3—64), and servants 58 (Rs. 14—17).	2,76,198	87,165	3,01,000	3,16,900
			Watch and ward establishment		17,175		
			Leave salary		...		
			Deduct on account of probable savings ...		—6,600	—1,000	—1,000
			Total Pay of Establishment ...	2,76,198	2,76,235	3,00,000	3,15,900
Allowances and Honoraria.			Travelling allowance ... *Charged* ...	*10,796*	*18,430*	*18,400*	*16,100*
			Voted ...	1,03,775	89,285	89,300	85,000
			Other allowances		4,030	3,900	3,800
			Total Allowances and Honoraria ...	1,23,571	1,11,745	1,11,600	1,04,900
			Charged ...	*19,796*	*18,430*	*18,400*	*16,100*
			Voted ...	1,03,775	93,315	93,200	88,800

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—*continued*

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Contingencies ...	...	...	Contingencies	90,509	88,000	83,800	83,800
			Total contingencies ...	90,509	88,000	83,800	83,800
Grants-in-aid Contributions, etc.	...	...	Contributions for the cost of passages of officers transferred to and from other Governments, Departments, etc.—(*Charged*).	*4,200*	*3,475*	*4,100*	*3,300*
			Total Executive ...	7,14,776	6,95,679	7,09,800	7,03,200
			Charged ...	*1,27,464*	*1,20,573*	*1,29,800*	*1,09,400*
			Voted ...	5,87,312	5,75,106	5,80,000	5,93,800
			Medical Establishment.				
Pay of Establishment.	...	...	Pay of Establishment	3,372	3,380	3,600	3,700
			Total Pay of Establishment ...	3,372	3,380	3,600	3,700
Travelling Allowance.	...	...	Travelling allowance	1,780	1,716	1,700	1,700
Contingencies. ...	...	...	Contingencies	2,707	700	3,300	3,300
Contributions ...	...	...	Contributions for leave salary of **Sub-Assistant Surgeons.**	472	...	...	...
			Deduct Contribution recoverable from other Governments, Departments, etc.	—3,000	...	—3,000	—3,000
			Total Medical Establishment ...	5,331	5,796	5,600	5,700
			Special Surveys.				
Pay of Establishment.	...	...	Pay of establishment (Surveyors Rs. 50—5—80) ...	994	1,020	1,000	1,000
Allowances and Honoraria.	...	...	Travelling Allowance	352	388	400	400
			Total Special Surveys ...	1,346	1,408	1,400	1,400
			Revenue Establishment.				
Pay of Establishment.	13	13	Zilladars 2 (Rs. 200—20—400), 2 (Rs. 120—8—160) and 9 (Rs. 70—4—110).		20,704		
	35	35	Munshis 3 (Rs. 70—4—110), 3 (Rs. 50—4—90). 10 (Rs. 40—3—64), 17 (Rs. 30—2—40), 2 (Rs. 26).		25,962		
	60	60	Servants		10,098		
			Temporary establishment—Naib Tahsildars 3, Kanungos 3 (Rs. 50), 2 (Rs. 60), 2 (Rs. 40), 1 (Rs. 43), Gauge Readers 67 (Rs. 13—15) Zilladars 3 (Rs. 70—4—110), Munshis 10 (Rs. 30—40), Muharrirs 11 (Rs. 17—43-8-0).	1,42,103	31,313	1,48,000	1,51,200
			Payment to Patwaris		54,954		
			Leave salary		...		
			Deduct probable savings		—3,000		
			Total Pay of Establishment ...	1,42,103	1,40,031	1,48,000	1,51,200

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—*concluded*

Primary units of appropriation			Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Fees to Lambardars	...	80,221	53,850	53,500	54,600
	Travelling allowance	...		19,412	19,000	19,000
	Other allowances	...		13,000	14,000	14,000
	Total Allowances and Honoraria	...	80,221	86,262	86,500	87,600
Contingencies ...	Contingencies ...	...	13,402	18,000	18,000	18,000
	Total Revenue Establishment	..	2,35,726	2,44,293	2,52,500	2,56,800
Establishment Suspense.	Establishment Suspense ...	*Charged* ...	*1,324*	...	...	...
		Voted	—8,135	...	...	...
Establishment charges payable to other Governments, Departments, etc.	Establishment charges payable to other Governments, Departments, etc.		...	...	5,700	2,000
Establishment charges recoverable from other Governments, Departments, etc.	*Deduct*—Share of Direction charges charged to the Paharpur Perennial Canal and Malakand Hydro-Electric Schemes.	*Charged* ...	...	...	...	...
		Voted ...	...	...	...	...
	Deduct—Establishment charges recoverable from other Governments, Departments, etc.	*Charged* ...	*—9,533*	...	...	...
		Voted ...	—24,087	—13,000	—64,600	—7,600
	Total recoverable ...	*Charged* ...	*—9,533*	...	...	...
		Voted ...	—24,087	—13,000	—64,600	—7,600
	Total Charges in India ...	Total ...	11,32,485	11,38,233	11,30,000	11,73,100
		Charged ...	*2,33,010*	*2,30,083*	*2,42,200*	*2,19,900*
		Voted ...	8,99,475	9,08,150	8,87,800	9,53,200
	Charges in England—					
	A.—Secretary of State.					
Leave and Deputation Salary.	Leave and Deputation Salary	*Charged* ...	...	*7,560*	...	...
		Voted ...	...	...	...	...
Sterling Overseas Pay.	Overeas pay ...	*Charged* ...	...	...	...	...
		Voted ...	...	...	...	...
	Total Secretary of State ...	*Charged* ...	...	*7,560*	...	...
		Voted ...	...	...	...	...
	B.—High Commissioner.					
Leave and Deputation Salary.	Leave and Deputation Salary	*Charged* ...	...	*8,440*	*18,280*	*39,600*
		Voted ...	...	...	...	...
Sterling Overseas Pay.	Overseas pay ...	*Charged* ...	...	*32,000*	*37,600*	*38,800*
		Voted ..	...	...	...	...
	Total High Commissioner ...	*Charged* ...	...	*40,440*	*55,880*	*78,400*
		Voted ...	...	...	...	...
	Total Charges in England	...	47,722	48,000	55,880	78,400
		Charged ...	*45,322*	*48,000*	55,880	*78,400*
		Voted ...	2,400	...	...	...
	Deduct Expenditure in England ...	*Charged* ...	*—45,322*	...	...	...
		Voted ...	—2,395	...	...	...
	Rounding ..	*Charged* ...	...	*—83*	*—80*	*—300*
		Voted ...	...	—150	+200	—200
	Total Establishment charges of the Public Works Department	...	11,32,490	11,86,000	11,86,000	12,51,000
		Charged ...	*2,33,010*	*2,78,000*	*2,98,000*	*2,98,000*
		Voted ...	8,99,480	9,08,000	8,88,000	9,53,000

Appropriation No. 11.

DEBT SERVICES.

Charged Rs. 2,36,000

Total Rs. 2,36,000

MAJOR HEADS: 22—INTEREST ON DEBT AND OTHER OBLIGATIONS AND 23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
(Charged).				
SUMMARY BY MAJOR HEADS				
22—Interest on Debt and other obligations ...	—10,314	—10,89,000	1,56,000	85,000
23—Appropriation for Reduction or Avoidance of Debt ...	73,118	...	..	1,51,000
Total ..	62,804	—10,89,000	1,56,000	2,36,000

MAJOR HEAD : 22—INTEREST ON DEBT AND OTHER OBLIGATIONS

Charged—Rs. 85,000

Head of Department :—Secretary to Government, North-West Frontier Province, Finance Department.

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
(CHARGED) HEADS	Rs.	Rs.	Rs.	Rs.
Interest payable to Provincial Loans Fund on—				
(a) Advances on account of Provincial Loan Accounts outstanding on the 18th April 1932.	1,24,136	...	...	...
(b) Advances in respect of Irrigation Capital Expenditure incurred upto the end of 1931-32.	10,20,198	...	...	...
Paharpur Perennial Canal Scheme	57,474	} 1,00,000	...	...
Malakand Hydro-Electric Scheme	21,022			
Total interest payable to the Provincial Loans Fund ...	12,22,830	1.00,000	...	...
A—INTEREST ON ORDINARY DEBT—RUPEE DEBT.				
Interest on Permanent Loans—				
Interest on 3 per cent. North-West Frontier Province Loan, 1937—52 ...	...	...	90,700	1,81,400
Discount on Loans—				
Discount on 3 per cent. North-West Frontier Province Loan, 1937-52 ...	...	...	60,500	...
Other Items—				
Management of Debt	...	...	600	1,200
Brokerage, Commission, etc.	...	...	7,600	...
Miscellaneous—Advertisement charges, etc.	...	...	3,000	...
Interest on Loans taken from the Central Government ...	...	...	24,900	...
Total—A—Interest on Ordinary Debt ...	...	...	1,87,300	1,82,600
B—INTEREST ON UNFUNDED DEBT—				
State Provident Funds :—				
Interest on General Provident Fund	...	67,000	67,000	74,000
Interest on Contributory Provident Fund	...	2,000	1,000	300
Total interest on Unfunded Debt ...	...	69,000	68,000	74,300
C—INTEREST ON OTHER OBLIGATIONS.				
Interest on Famine Relief Fund Balances	...	1,000	...	...
Total interest payable ...	12,22,830	1,70,000	2,55,300	2,56,900
D—TRANSFERS TO OTHER ACCOUNTS.				
Deduct—				
Interest transferred to Commercial Departments :—				
Interest charged to Irrigation	11,19,654	11,04,000	13,300	18,200
Interest charged to the capital cost of the Malakand Hydro-Electric Scheme	70,022	1,26,400	86,300	1,53,300
Interest charged to Forests	18,877	...	...	...
Interest portion of equated payments on account of commuted value of pensions.	24,591	28,500	..	...
Total Deductions ...	12,33,144	12,58,900	99,600	1,71,500
Net ...	—10,314	—10,88,900	1,55,700	85,400
Rounding ...	...	—100	+300	—400
Total 22—Interest ...	—10,314	—10,89,000	1,56,000	85,000

DEBT SERVICES—REDUCTION OR AVOIDANCE OF DEBT

Charged Rs. 1,51,000

MAJOR HEAD: 23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department.

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
(*Charged*)	Rs.	Rs.	Rs.	Rs.
Sinking Funds—				
Sinking Fund for the North-West Frontier Province 3 per cent. Loan, 1937-52.	...	...	...	1,51,000
Other appropriations for reduction or avoidance of debt.				
Total amount of equated payments towards repayment of loan from the Provincial Loans Fund.	1,96,922	...	...	...
Deduct on account of interest chargeable to the head 22—Interest ...	1,23,804	...	...	...
Total ...	73,118	...		1,51,000

Demand No. 12
GENERAL ADMINISTRATION

Voted Rs. 14,50,000 *Charged Rs. 8,09,000*

Total Rs. 22,59,000

MAJOR HEAD : 25—GENERAL ADMINISTRATION

		Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
SUMMARY						
A.—Heads of Provinces—						
Salary of the Governor (*charged*) ...		25-A (*a*)	66,777	66,600	66,600	66,600
Sumptuary Allowance (*charged*) ...		...	6,016	6,000	6,000	6,000
Staff and Household of the Governor...	Charged ...	25-A (*b*)	28,754	74,900	61,855	52,520
	Voted ...		54.342	1,600	1,481	...
Secretarial Staff of the Governor (*charged*) ...		25-A (*c*)	...	31,700	33,294	34,795
Expenditure from Contract Allowance (*charged*) ...		25-A (*d*)	14,636	14,100	14,100	14,100
Tour Expenses (*charged*) ...		25-A (*e*)	24,656	20,356	20,356	20,356
Executive Council (*charged*) ...		25-A (*f*)	42,654	7,100	7,050	...
Ministers ...	Charged ...	25-A (*g*)	...	57,600	51,900	40,800
	Voted ...		44,588	11,300	3,500	18,200
B.—Legislative Bodies—						
Provincial Legislative Assembly ...	Charged ...	25-B (*a*)	17,316	13,600	12,834	10,200
	Voted ...		34,665	59,500	59,499	59,242
Elections for Indian and Provincial Legislatures (voted).		25-B (*b*)	55,385	15,500	45,040	2,500
C.—Secretariat and Headquarters Establishments—						
Civil Secretariat ...	Charged ...	25-C (*a*) and (*b*)	64,954	1,14,500	1,15,760	1,21,710
	Voted ...		2,65,429	2,74,300	2,59,999	2,35,069
Public Service Commission (*charged*) ...		25-C (*c*)	...	30,000	28,106	35,105
Local Fund Audit Establishment ...	Charged ...	...	...	600	800	800
	Voted ...		10,851	11,000	12,900	12,900
D.—Revenue and Divisional Commissioner	Charged ...	25-D	48,451	36,000	35,968	35,600
	Voted ...		98,988	97,600	94,268	90,989
E.—District Administration ...	Charged ...	25-E	2,47,051	2,93,500	2,62,000	2,32,700
	Voted ...		9,59,429	9,84,900	9,70,391	10,03,556
G.—Miscellaneous (voted)—						
Discretionary Grants by Heads of Provinces ...		25-G (a)	7,370	7,500	7,500	9,000
Miscellaneous—Discretionary Grants from the grant for the rural uplift scheme.		25-G (b)	...	17,000	17,000	...
H.—Charges in England ...	Charged ..	25-H	...	1,83,440	2,01,960	1,38,160
	Voted ...		...	18,640	20,480	18,680
Loss or Gain by Exchange ...	Charged ...	...	—1,163	...	...	...
	Voted ...		—149	...	...	...
Rounding ...	Charged ...	...	...	+4	+417	—446
	Voted ...		...	+160	—58	—136
Total General Administration ...		...	20,90,970	24,49,000	24,11,000	22,59,000
Charged ..		...	5,60,102	9,50,000	9,19,000	8,09,000
Voted ...		...	15,30,868	14,99,000	14,92,000	14,50,000

DETAILED ACCOUNT NO. 25-A (a)—GENERAL ADMINISTRATION—SALARY OF THE GOVERNOR, NORTH-WEST FRONTIER PROVINCE

Primary units of appropriation	Number 1937-38	Number 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
			CHARGED				
Pay of Officers	1	1	Salary of the Governor (Rs. 5,500) ...	66,177	66,000	66,000	66,000
			Total Pay of Officers ...	66,177	66,000	66,000	66,000
Allowances and Honoraria.			Fixed travelling allowance	...	...	...	...
			Other allowances	...	...	...	...
			Total Allowances and Honoraria ...	...	...	...	...
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc.	600	600	600	600
			Total Salary of the Governor ...	66,777	66,600	66,600	66,600

DETAILED ACCOUNT NO. 25-A (b)—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR

Head of Department—Secretary to His Excellency the Governor

Primary units of appropriation	Number 1937-38	Number 1938-39			Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Pay of Officers ...	1	1	A. D. C. (Rs. 730) (*Charged*)	...	27,076	21,360	9,285	8,760
	1	1	Indian Assistant (Rs. 300—30—850).	*Charged* ...	...	5,460	5,370	6,105
				Voted ...	5,238	480	480	...
			Leave Salary ...	*Charged* ...	...	...	...	...
				Voted ...	...	...	...	...
			Total Pay of Officers	*Charged* ...	27,076	26,820	14,655	14,865
				Voted ...	5,238	480	480	...
Pay of Establishment.	4	4	2 Clerks (Rs. 120—10—300), plus special pay 1 (Rs. 50), Garden Supervisor (Rs. 50—5—100) and a Housekeeper at Rs. 100 per mensem.	*Charged* ...	...	6,650	6,729	8,515
				Voted ...	9,124	768	688	...
	13	13	Servants at rates varying from Rs. 14 to Rs. 22.	*Charged* ...	...	2,134	2,134	2,328
				Voted ...	2,834	194	194	...
			Temporary establishment ...	*Charged* ...	...	700	700	...
				Voted ...	...	100	100	...
			Leave salary ...	*Charged* ...	...	...	...	...
				Voted ...	...	...	...	...
			Total Pay of Establishment...	*Charged* ...	...	9,484	9,563	10,843
				Voted ..	11,958	1,062	982	...

DETAILED ACCOUNT NO. 25-A (*b*)—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR—concluded

Primary units of appropriation			Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ...	*Charged* ...	576	1,940	1,600	1,600
		Voted ...	855	...	...	...
	Hill and hill journey allowance ...	*Charged* ...	252	1,500	1,500	1,500
		Voted ...	1,781	...	...	...
	Other allowances	*Charged* ...	...	98	98	112
		Voted ...	325	19	19	...
	Total Allowances and Honoraria ...	*Charged* ...	828	3,538	3,198	3,212
		Voted ..	2,961	19	19	...
Contingencies ...	Grant for the maintenance of furniture ...	*Charged* ...	...	5,052	5,052	5,000
		Voted ...	5,463	...	...	...
	Other contingencies	*Charged* ...	...	21,787	21,787	18,000
		Voted ...	28,722	...	...	...
	Inauguration grant	*Charged* ...	...	7,000	7,000	...
	Total Contingencies ...	*Charged* ...	...	33,839	33,839	23,000
		Voted ...	34,185	...	...	...
Grants-in-aid, Contributions, etc.	Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc.	*Charged* ...	850	1,200	600	600
	Rounding	*Charged* ...	...	+ 19	...	...
		Voted ...	...	+ 39	...	...
	Total Staff and Household, etc. ...		83,096	76,500	63,336	52,520
		Charged ...	28,754	74,900	61,855	52,520
		Voted ...	54,342	1,600	1,481	...

DETAILED ACCOUNT NO. 25-A (*c*)—GENERAL ADMINISTRATION—SECRETARIAL STAFF OF THE GOVERNOR

Head of Department—Secretary to His Excellency the Governor

	Numbers 1937-38	Numbers 1938-39					
			SECRETARIAL STAFF OF THE GOVERNOR CHARGED.				
Pay of Officers ...	1	1	Secretary (Rs. 1,300) and special pay (Rs. 250) plus Pashtu Allowance (Rs. 100).	...	17,950	19,392	19,800
			Total Pay of Officers ...	...	17,950	19,392	19,800
Pay of Establishment.	4	4	Clerks 1 (Rs. 120—10—300), 1 (Rs. 75—5—150) and 2 (Rs. 65—5—130) plus special pay 1 (Rs. 50), 1 (Rs. 20—1—25).	...	6,648	6,772	7,800
	3	3	Servants	...	500	444	504
			Total Pay of Establishment ...	...	7,148	7,216	8,304

DETAILED ACCOUNT NO. 25-A (c)—GENERAL ADMINISTRATION—SECRETARIAL STAFF OF THE GOVERNOR—concluded

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	...	1,455	1,500	1,500
	Hill and hill journey allowance	...	1,500	1,500	1,500
	Other allowances	...	59	86	91
	Total Allowances and Honoraria ...	...	3,014	3,086	3,091
Contingencies ...	Other contingencies	...	3,000	3,000	3,000
	Total Contingencies ...	...	3,000	3,000	3,000
Grant-in-aid, Contributions, etc.	Contributions for the cost of pages of Officers ...	...	600	600	600
	Rounding	...	—12	...	...
	Total Secretarial Staff of the Governor (*Charged*) ...	...	*31,700*	*33,294*	*34,795*

DETAILED ACCOUNT NO. 25-A (d)—GENERAL ADMINISTRATION—EXPENDITURE FROM CONTRACT ALLOWANCE

Head of Department—Secretary to His Excellency the Governor

	(CHARGED)				
Contingencies ...	Liveries and other miscellaneous expenditure ...	14,636	4,000	4,000	4,000
	Expenses in connection with the visit of His Excellency the Viceroy.		500	500	
	Maintenance of motor cars		9,600	9,600	9,600
	Total ...	14,636	14,100	14,100	14,100

DETAILED ACCOUNT NO. 25-A (e)—GENERAL ADMINISTRATION—TOUR EXPENSES

Head of Department—Secretary to His Excellency the Governor

	(CHARGED)				
Contingencies ...	Maintenance and repairs of camp equipment ...	24,656	18,000	18,000	18,000
	Miscellaneous				
	Maintenance of Saloon		2,356	2,356	2,356
	Total Tour Expenses ...	24,656	20,356	20,356	20,356

DETAILED ACCOUNT NO. 25-A (f)—GENERAL ADMINISTRATION—EXECUTIVE COUNCIL

	Number 1937-38	Number 1938-39					
			(CHARGED)				
Pay of Officers ...	1	...	Executive Councillor (Rs. 3,500) ...	38,268	7,000	7,000	...
			Total Pay of Officers ...	38,268	7,000	7,000	
Allowances and Honoraria.			Travelling allowance	2,898	..	...	...
			Hill and hill journey allowance ...	409	...	...	...
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc.	1,079	50	50	...
			Rounding	...	+50	...	...
			Total Executive Council (*Charged*) ...	42,654	7,100	7,050	...

DETAILED ACCOUNT NO. 25-A (*g*)—GENERAL ADMINISTRATION—MINISTERS

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	4	4	Ministers ... *Charged* ...	...	*46,000*	*42,800*	*24,000*
			Voted ...	42,000	3,500	3,500	...
	..	4	Parliamentary Secretaries (Voted) ...	...	7,200	...	16,800
			Total ... *Charged* ...	...	*46,000*	*42,800*	*24,000*
			Voted ..	42,000	10,700	3,500	16,800
Allowances and Honoraria.			Travelling allowance ... *Charged* ..	...	*11,640*	*5,620*	*9,600*
			Voted ...	2,388	...	...	1,440
			Motor car allowance to Hon'ble Ministers at Rs. 150 per mensem each (*Charged*).	...	...	*3,480*	*7,200*
			Total Allowances and Honoraria *Charged* ...	...	*11,640*	*9,100*	*16,800*
			Voted ...	2,388	..	...	1,440
Contingencies ...			Contingencies	*200*	600	...	...
			For rounding ... *Charged* ...	...	*—40*	...	...
			Voted ...	...	...	...	—40
			Total Ministers ... *Charged* ...	...	*57,600*	*51,900*	*40,800*
			Voted ...	44,588	11,300	3,500	18,200

DETAILED ACCOUNT NO. 25-B (*a*)—GENERAL ADMINISTRATION—PROVINCIAL LEGISLATIVE ASSEMBLY

Head of Department—Speaker, Legislative Assembly

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Pay of Officers ...	2	2	Speaker (Rs. 6,000 per annum) and Deputy Speaker (Rs. 1,200 per annum) (*Charged*).	*16,214*	*11,650*	*10,184*	*7,200*
	1	1	Secretary (Rs. 300—850) (Voted ...	4,616	7,170	7,170	7,640
			Total Pay of Officers ... *Charged* ...	*16,214*	*11,650*	*10,184*	*7,200*
			Voted ..	4,616	7,170	7,170	7,640
Pay of Establishment.	6	6	Reporters 2 (Rs. 250-10-300) and Clerks 1 (Rs. 75—5—150), 2 (Rs. 65—5—130), 1 (Rs. 40—3—90).	10,032	10,839	10,839	10,562
			Raising the grade of two Reporters from (Rs. 250—10—300) to (Rs. 250-10—350) with effect from the 1st April 1938.	...	...	...	40
			Temporary employment of a Reporter in grade (Rs. 250—10—350) from the 1st April 1938 to the 28th February 1939.	..	...	...	2,750
			Conversion of one post of a clerk from (Rs. 65—5—130) to (Rs. 105—10—255).	...	...	...	165
			Conversion of one post of a clerk from (Rs 65—5—130) to (Rs. 40—3—90).	...	...	...	- 495
			Appointment of a translator in the grade (Rs. 120—6—180) with effect from the 1st April 1938.	...	...	..	1,320
	5	5	Servants	727	840	840	840
			Employment of a Daftri in the grade (Rs 20—½—25) with effect from the 1st April 1938.	...	..	...	220
			Leave salary	..	500	500	500
			Total Pay of Establishment ...	10,759	12,179	12,179	15,902

DETAILED ACCOUNT No. 25-B—(a)—GENERAL ADMINISTRATION—PROVINCIAL LEGISLATIVE ASSEMBLY—concluded

Primary units of appropriation			Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	*Charged*	*1,102*	*1,940*	*1,940*	1,000
		Voted	13,387	33,950	33,950	30,000
	Other allowances		2,025	1 200	1,200	1,200
	Motor car allowance to the Speaker at Rs. 150 per mensem (*Charged*)		...	...	*710*	*1,800*
	Total Allowances and Honoraria	*Charged*	*1,102*	*1,940*	*2,650*	*3,000*
		Voted	15,412	35,150	35,150	31,200
Contingencies	Contingencies		3,878	5,000	5,000	4,500
	For rounding	*Charged*	..	*+10*	...	...
		Voted	...	+1	...	...
	Total Provincial Legislative Assembly	*Charged*	*17,316*	*13,600*	*12,834*	*10,208*
		Voted	34,665	59,500	59,499	59,242

DETAILED ACCOUNT NO. 25-B (b)—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—ELECTIONS FOR INDIAN AND PROVINCIAL LEGISLATURES.

Head of Department:—Secretary, Development Departments.

Primary units of appropriation	Number 1937-38	Number 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			(VOTED)	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	...	Reforms Officer etc. ...	12,240	1,020	11,420	...
			Total Pay of Officers ...	12,240	1,020	11,420	..
Pay of Establishment.			Clerks, Kanungos and Patwaris ...	6,595	3,000 (Clerks, Kanungos and Patwaris, and Servants together)	4,989	2,000
			Servants ...	292			
			Total Pay of Establishment ...	6,887	3,000	4,989	2,000
Allowances and Honoraria.			Travelling and other allowances ...	4,797	970	3,206	...
Contingencies ...			Contingencies ...	31,431	10,500	14,115	500
			Supplies and services ...	...	...	11,310	...
			Total Contingencies ...	31,431	10,500	25,425	500
			For rounding ...	...	+10	...	...
			Total ...	55,355	15,500	45,040	2,500

DETAILED ACCOUNT NO. 25-C (*a*)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT

Head of Department—Chief Secretary to Government, North-West Frontier Province

		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Civil Secretariat ...	*Charged* ...	*64,954*	*93,572*	*94,830*	*98,560*
	Voted ...	2,65,429	2,59,660	2,4,5162	2,23,165
Legal Remembrancer, Secretary, Legislative Department and Advocate-General.	*Charged* ..	...	*20,975*	*20,930*	*23,150*
	Voted ...	...	14,604	14,837	11,904
Rounding ...	*Charged* ..	...	*—47*	...	...
	Voted ...	...	+36	..	...
Total Civil Secretariat ...		3,30,383	3,88,800	3,75,759	3,56,779
	Charged ...	*64,954*	*1,14,500*	*1,15,760*	*1,21,710*
	Voted ...	2,65,429	2,74,300	2,59,999	2,35,069

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Pay of Officers ...	4	4	Chief Secretary, Home Secretary, and Secretary, Development Departments at Rs. 500—2,250, special pay 1 (Rs. 400) and 2 (Rs. 150) and language pay 1 (Rs. 100) Charge allowance 1 (Rs. 200) and Secretary, Finance Department (Rs. 300—1,800) plus special pay (Rs. 250) (*charged*).	*60,745*	*89,158*	*89,190*	*93,756*
	3	3	Assistant Secretary (Rs. 500—850), Assistant Financial Secretary (Rs. 500—850) and personal pay 1 (Rs. 150) (voted).	64,148	38,208	26,759	16,015
			Leave salary Voted ...	..	...	7,584	...
			Total Pay of Officers ...	1,24,893	1,27,366	1,23,533	1,09,771
			Charged ...	*60,745*	*89,158*	*89,190*	*93,756*
			Voted ...	64,148	38,208	34,343	16,015
Pay of Establishment.	82	84	Superintendents 2 (Rs. 350—600), 2 (Rs. 300—20—500), Clerks 28 [Rs. 120—10—300 and Rs. 105—10—255 plus special pays 5 (Rs. 50 each)], 27 [Rs. 75—5—150 and (Rs. 65—5—130) plus special pay one (Rs. 30)], and 25 (Rs 45—3—105 and Rs. 40—3—90).	1,32,139	1,49,745		1,49,432
	...	2	Creation of two posts of Clerks in the Finance Department one in grade (Rs 75—5—150 for old hands and Rs. 65—5—130 for new hands) and one in grade Rs. 40—3—90) with effect from the 1st April 1938.	...	...	1,42,400	1,155
			Creation of temporary posts of a Head Assistant (Rs. 120—10—300 plus special pay Rs. 50) and a typist (Rs. 40—3—90) in the Finance Department from the 1st April 1938 to 28th February 1939 for compilation of Financial Books.	...	...		2,970
	52	52	Servants at rates varying from Rs. 14 to Rs. 27 ...	10,236	9,665		9,624
			Temporary establishment	...	5,770		
			Leave salary	...	...	...	...
			Probable savings	...	—3,000	...	—3,000
			Total Pay of Establishment ...	1,42,375	1,62,180	1,42,400	1,60,185

DETAILED ACCOUNT NO. 25-C (*a*)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—concluded

Primary units of appropriation			Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Cost of passages (Voted) ...	...	...	560	560	...
	Travelling allowance	*Charged* ...	*1,325*	*1,164*	*2,000*	*1,164*
		Voted ...	3,683	1,843	2,100	2,100
	Hill and hill journey allowances	*Charged* ...	*698*	*1,150*	*1,000*	*1,000*
		Voted ...	11,622	11,100	13,000	...
	Other allowances ...	...	4,326	5,369	5,359	5,136
	Lahore Allowance for two clerks and a typist appointed from the 1st April 1938 to 28th February 1939.		...	...	...	165
	Total Allowances and Honoraria	...	21,654	21,186	24,019	9,565
		Charged ...	*2,023*	*2,314*	*3,000*	*2,164*
		Voted ...	19,631	18,872	21,019	7,401
Contingencies ...	Contract contingencies ...	...	27,810	30,000	30,000	25,000
	Purchase of books and periodicals ...	...	190	15,400	17,400	12,000
	Hill journey charges ...	...	11,275			
	Miscellaneous ...	...				
	Deduct—Lump cut for economy ...	...	...	—5,000	...	...
	Total Contingencies	...	39,275	40,400	47,400	37,000
Grants-in-aid, Contributions, etc.	Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc (*Charged*).		*2,186*	*2,100*	*2,640*	*2,640*
Charges paid to other Governments, Departments, etc.	Share of the cost of the staff to be entertained by the Comptroller for resource work (Voted).		...	...	...	2,568
	Total Civil Secretariat	...	3,30,383	3,53,232	3,39,992	3,21,725
		Charged ...	*64,954*	*93,572*	*94,830*	*98,560*
		Voted ...	2,65,429	2,59,660	2,45,162	2,23,165

DETAILED ACCOUNT NO. 25-C (*b*)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—LEGAL REMEMBRANCER, SECRETARY, LEGISLATIVE DEPARTMENT AND ADVOCATE-GENERAL.

rimary units of appropriation	Numbers 1937-38	Numbers 1938-39			Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
					Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Legal Remembrancer, Secretary, Legislative Department and Advocate-General.	*Charged* ..	...	*20,350*	*20,350*	*22,750*
				Voted	...	1,800	1,800	...
			Total Pay of Officers ...	*Charged* ...	...	*20,350*	*20,350*	*22,750*
				Voted ...	...	1,800	1,800	...
Pay of Establishment.	5	5	Clerks, 1 (Rs. 120—10—300), 1 (Rs. 105- 10—255), 2 (Rs. 75—5—150) and Rs. 65—5—130), and 1 (Rs. 40—3—90),		...	7,979	8,180	8,486
	4	4	Servants at rates varying from Rs. 14 to Rs.25		...	768	800	768
			Total Pay of Esta blishmen ...		...	8,747	8980	9,254
Allowances and Honoraria.			Travelling allowance ...	*Charged* ...	...	*485*	*400*	*400*
				Voted ...	...	97	97	150
			Hill and hill journey allowances ...	*Charged* ...	...	*140*	*180*	...
				Voted ...	...	760	800	...
			Other allowances	...	...	800	760	700
			Total Allowances and Honoraria ...	*Charged* ...	...	*625*	*580*	*400*
				Voted ...	...	1,657	1,657	850
Contingencies ...			Contingencies ...	...	...	2,400	2,400	1,800
			Total Contingencies ...		...	2,400	2,400	1,800
			Total Legal Remembrancer, etc. ...		...	35,579	35,767	35,054
				Charged	...	*20,975*	*20,930*	*23,150*
				Voted ...	...	14,604	14,837	11,904

DETAILED ACCOUNT NO. 25-C (*c*)—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—PUBLIC SERVICE COMMISSION

Head of Department—Home Secretary to Government, North-West Frontier Province

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	PUBLIC SERVICE COMMISSION (*Charged*)	Rs.	Rs.	Rs.	Rs.
Charges paid to other Governments, Departments, etc.	One-sixth of the cost of the staff and contingent charges of the office of the joint Punjab and N.-W. F. Province, Public Service Commission to be paid to the Punjab Government.	...	30,000	28,106	35,105
	Total Public Service Commission ...	...	30,000	28,106	35,105

DETAILED ACCOUNT NO. 25-D—GENERAL ADMINISTRATION—REVENUE AND DIVISIONAL COMMISSIONER

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Revenue and Divisional Commissioner at Rs. 500—2,250 and special pay at Rs. 400 (*charged*).	*43,293*	*31,800*	*31,800*	*31,800*
	1	1	Personal Assistant to Revenue and Divisional Commissioner at Rs. 300—30—850 and special pay at Rs. 75.	8,166	8,596	5,300	4,920
			Leave salary	...	...	900	...
			Total Pay of Officers ... *Charged* ...	*43,293*	*31,800*	*31,800*	*31,800*
			Voted ...	8,166	8,596	6,200	4,920
Pay of Establishment.	33	35	Senior Head Assistant (Rs. 350—20—450), Clerks 8 (Rs. 120—10—300 plus special pay 2 at Rs. 50), 12 (Rs. 75—5—150 and special pay 1 at Rs. 50) and 14 (Rs. 45—3—105).	60,701	56,096	56,000	58,775
	23	23	Servants (at rates varying from Rs. 14 to Rs. 22)...	4,455	4,368	4,368	3,864
			Temporary establishment	...	1,580	2,150	380
			Leave salary	...	2,000	2,000	2,000
			Total Pay of Establishment ...	65,156	64,044	64,518	65,019
Allowances and Honoraria.			Travelling allowance ... *Charged* ...	*3,908*	*3,201*	*3,200*	*3,200*
			Voted ...	2,091	3,007	3,000	3,000
			Hill and hill journey allowances *Charged* ...	*130*	*150*	*243*	...
			Voted ...	4,148	3,800	2,500	...
			Other allowances	1,299	1,250	1,250	1,250
			Total Allowances and Honoraria *Charged* ...	*4,038*	*3,351*	*3,443*	*3,200*
			Voted ...	7,538	8,057	6,750	4,250
Contingencies ...			Contract contingencies	11,843	12,500	12,500	12,500
			Other contingencies	6,285	4,394	4,300	4,300
			Total Contingencies ...	18,128	16,894	16,800	16,800
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers (*Charged*)...	*1,120*	*800*	*725*	*600*
			For Rounding ... *Charged* ...	...	*+49*	...	...
			Voted ...	...	+9	...	...
			Total Revenue and Divisional Commissioner ...	1,47,439	1,33,600	1,30,236	1,26,589
			Charged ...	*48,451*	*36,000*	*35,968*	*35,600*
			Voted ...	98,988	97,600	94,268	90,989

DETAILED ACCOUNT NO. 25-E—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION

Heads of Department— (1) *Pay of officers.* (2) *Grants-in-aid, contributions, etc.* } *Chief Secretary.*
Other heads—Revenue and Divisional Commissioner.

SUMMARY		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
District Office Establishment—					
Pay of Officers	*Charged* ...	*2,06,953*	*2,60,200*	*2,32,000*	*2,06,700*
	Voted ...	1,38,671	1,60,640	1,71,500	1,97,200
Pay of General Establishment	...	2,19,289	2,42,960	2,30,000	2,42,176
Pay of Treasury Establishment	...	48,550	51,287	51,287	48,841
Pay of Sub-Divisional Establishment ...	...	1,80,020	1,84,924	1,72,964	1,85,023
Pay of Other Establishment ...	...	30,125	30,859	32,440	34,004
Travelling Allowance	*Charged* ...	*31,295*	*24,250*	*21,000*	*20,000*
	Voted ...	88,788	75,660	72,000	70,009
Allowances and Honoraria	...	75,313	80,697	82,000	82,564
Contingencies	...	1,78,846	1,64,200	1,64,200	1,50,000
Losses in Cash and Store		...	...	...	...
Grants-in-aid, Contributions, etc. (*Charged*) ...	...	*8,803*	*9,000*	*9,000*	*6,000*
Charges recoverable from other Governments, Departments, etc.	..	—173	—6,300	—6,000	—6,252
Rounding	*Charged* ...	...	+50	...	...
	Voted ...	...	—27	...	...
Total District Administration	...	12,06,480	12,78,400	12,32,391	12,36,256
	Charged ...	*2,47,051*	*2,93,500*	*2,62,000*	*2,32,700*
	Voted ...	9,59,429	9,84,900	9,70,391	10,03,556

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39			Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Pay of Officers...	16	16	Deputy and Assistant Commissioners (Rs. 500—2,250).	*Charged* ...	*2,06,953*	*2,85,200*	*2,32,000*	*2,06,700*
				Voted ...	27,583	1,60,640	1,71,500	1,91,200
	24	24	Extra Assistant Commissioners (Rs. 300—30/40—850) (voted).		1,11,088			
			Temporary Appointment of two Magistrates with effect from the 1st March 1938 in the Peshawar District consequent on the withdrawal of the powers of Honorary Magistrates in the North-West Frontier Province.		...	...	..	6,000
			Leave salary ...	*Charged* ...	...	...	...	...
				Voted ...	...	...	...	...
			Deduct for probable savings (*charged*)	...	...	*—25,000*	...	...
			Total Pay of Officers ...	*Charged* ...	*2,06,953*	*2,60,200*	*2,32,000*	*2,06,700*
				Voted ...	1,38,671	1,60,640	1,71,500	1,97,200

DETAILED ACCOUNT No. 25-E—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION—continued

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget, Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
			(General Establishment)				
Pay of Establishment.	305	305	Clerks and Muharrirs, etc., 6 (Rs. 250—20—350), 1 (Rs. 120-10—300), 5 (Rs. 175), 63 (Rs. 70—5—125) 190 (Rs. 40—2—90 and Rs. 30—1½—60/2—70) and 41 (Rs. 25).	1,92,909	2,19,174	2,06,800	2,20,168
	...	1	Raising the status of two posts of clerks from (Rs. 40—2—90) to the (Rs 70—5—125), and creation of two posts of clerks in the grade of Rs. 40—2—90 in the office of the Deputy Commissioner, Mardan with effect from the 1st March 1938.	...	...	...	1,680
	...	1	**Appointment of an Assistant Nazir for Dera Ismail Khan District in the grade (Rs. 40—2—90), with effect from the 1st March 1938**	...	...	...	480
	119	119	Servants at rates varying from Rs. 13 to Rs. 25	20,260	21,804	21,800	21,800
			Temporary establishment	6,120	8,400	1,400	1,000
			Establishment for two temporary Magistrates appointed in the Peshawar District for one year, with effect from the 1st March 1938	...	...	...	2,016
			Leave salary	...	...	...	...
			Probable savings	...	—6,418	...	—4,968
			Total Pay of Establishment ...	2,19,289	2,42,960	2,30,000	2,42,176
			(Treasury Establishment)				
	35	35	Clerks and Muharrirs 5 (Rs. 125—5—175), 8 (Rs. 70—5—125) and 22 (Rs. 40—2—90 and Rs. 30—1½—60/2—70).	34,339	36,749	36,749	32,743
	...	2	**Appointment of— One Assistant Treasury Clerk (Rs. 30—1½—60/2—70) and one Assistant Treasurer in the Mardan District, with effect from the 1st March 1938**	...	...	...	660
	10	10	Servants at Rs. 14	1,482	1,512	1,512	1,512
			Leave salary	...	...	...	...
			Contract money on account of treasurers' establishment.	12,585	13,026	13,026	13,926
			Temporary establishment ...	144	...	...	...
			Total Treasury Establishment ...	48,550	51,287	51,287	48,841
			(Sub-Divisional Establishment)				
	38	38	Tahsildars 2 (Rs. 300), 4 (Rs. 275), 4 (Rs. 250), 4 (Rs. 225), 2 (Rs. 200) and Naib Tahsildars 5 (Rs. 150), 3 (Rs. 140), 6 (Rs. 120) and 8 (Rs. 100).	71,750	81,960	81,000	83,580
			Introduction of time scale rate of pay (Rs. 80—5—140/7½—185) for Naib Tahsildars in the North-West Frontier Province	...	...	...	2,888
	36	36	Accountants and clerks (Rs. 30—1½—60/2—70)	23,535	18,294	18,294	18,313
	330	330	Servants at Rs. 14 and Rs. 18 ...	56,383	55,670	55,670	55,670
			Temporary establishment ...	28,352	25,000	18,000	20,000
			Temporary employment of extra staff for collection duty in the Peshawar District	...	...	...	4,572
			Leave salary	...	4,000	...	...
			Total Sub-Divisional Establishment ...	1,80,020	1,84,924	1,72,964	1,85,023

DETAILED ACCOUNT NO. 25-E—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION—concluded

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	(Other Establishment)				
Pay of Establishment.	Circuit House establishment	...	...	...	...
	Copying Agency establishment	5,737	6,293	6,293	6,402
	Conservancy of Katchery compound	1,704	1,660	1,660	1,692
	Creation of the post of a Mali for the new Court Building of Assistant Commissioner, Nowshera, with effect from the 1st March 1938.	...		...	180
	Appointment of a Mali for the Tahsil Garden at Swabi at Rs. 15 per mensem, with effect from the 1st April 1938.	...	...	...	165
	Feeding charges of a bullock for the Tahsil Garden at Swabi at Rs. 5 per mensem, sanctioned with effect from the 1st April 1938.	...	...	...	55
	Record-room establishment ..	13,021	13,287	14,287	15,210
	Staging bungalow establishment	5,427	4,985	5,500	5,500
	Ferry establishment	4,063	4,634	4,700	4,675
	Creation of the post of a Muharrir at Rs. 25 per mensem for collection of Tolls at Dera Ismail Khan Ferry for five months every year.	...	...	...	125
	Miscellaneous establishment	173	..	...	...
	Leave salary	..	...	...	...
	Total Other Establishment ...	30,125	30,859	32,440	34,004
Travelling Allowance.	Travelling allowance ... *Charged* ..	*31,295*	*24,250*	*21,000*	*20,000*
	Voted ...	88,788	75,660	72,000	70,000
Allowances and Honoraria.	Payment to Copyists	...	...	...	...
	Rewards	1,586	...	...	...
	Cost of passages to non-superior Government servants	...	...	...	...
	Other allowances (Voted) ...	73,727	80,697	82,000	82,000
	Lahore Allowance for the establishment for two temporary Magistrates in the Peshawar District, with effect from the 1st March 1938.	...	...	...	264
	Lahore Allowance for Assistant Nazir in the Dera Ismail Khan District, sanctioned with effect from the 1st March 1938.	...	...	...	60
	Lahore Allowance for extra clerks sanctioned for the Mardan District, with effect from the 1st March 1938.	...	...	...	240
	Total Allowances and Honoraria ...	75,313	80,697	82,000	82,564
Contingencies ...	Purchase of tents		4,200	3,200	4,200
	Scales and weights	8,188	100	100	100
	Charges for conducting civil suits		1,000	1,000	2,000
	Contract contingencies	1,11,356	1,08,000	1,08,000	1,08,000
	Books and periodicals		4,000	4,000	4,000
	Telephone charges	59,302	8,400	10,000	10,000
	Pay of menials		12,600	11,500	11,500
	Other contingent expenditure		25,900	26,400	30,000
	Deduct Lump cut for economy	...	...	...	−19,800
	Total Contingencies ...	1,78,846	1,64,200	1,64,200	1,50,000
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*charged*).	*8,803*	*9,000*	*9,000*	*6,000*
Charges recoverable from other, Governments Departments, etc.	Deduct—Establishment charges recoverable from private bodies.	173	6,300	6,000	6,252

DETAILED ACCOUNT NO. 25-G-(a)—GENERAL ADMINISTRATION—MISCELLANEOUS—DISCRETIONARY GRANTS BY HEADS OF PROVINCES

Heads of Department { *Secretary to His Excellency the Governor*
Hon'ble Ministers.

Discretionary Grants by Heads of Provinces.	Discretionary Grants by the Governor	6,000	7,000	5,500	7,000
	Discretionary Grants by Ministers	1,370	500	2,000	2,000
	Total 25-G-(a)—Miscellaneous—Discretionary Grants by Heads of Provinces.	7,370	7,500	7,500	9,000

DETAILED ACCOUNT No. 25-G-(b)—GENERAL ADMINISTRATION—MISCELLANEOUS—MISCELLANEOUS—DISCRETIONARY GRANTS BY DEPUTY COMMISSIONERS FROM THE GRANT FOR THE RURAL UPLIFT SCHEME

Head of Department—Secretary Development Departments

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Discretionary Grants from the Grant for the rural uplift scheme.	Discretionary Grants by Deputy Commissioners ...	...	17,000	17,000	...
	Total 25-G-(b)—Miscellaneous—Miscellaneous—Discretionary Grants from the Grant for the rural uplift scheme.	...	17,000	17,000	...

DETAILED ACCOUNT No. 25-H—GENERAL ADMINISTRATION—CHARGES IN ENGLAND

	CHARGES IN ENGLAND				
	A—Secretary of State.				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay ... *Charged* ...		9,400	9,560	...
	Voted ...	...	...	...	...
	Total Leave Salaries and Deputation Pay ...		9,400	9,560	...
	Charged ...		9,400	9,560	...
	Voted		...	...	...
Sterling Overseas Pay.	Overseas Pay ... *Charged*		...	...	...
	Voted ...	...	...	...	...
	Total Overseas Pay ...	...	...	...	...
	Charged ...		...	...	...
	Voted ...	...	...	...	...
	Total Secretary of State ...	...	9,400	9,560	...
	Charged ...	...	9,400	9,560	...
	Voted ...	...	...	...	...
	B—High Commissioner.				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay ... *Charged* ...	...	1,06,680	1,17,520	73,360
	Voted ...		9,040	10,880	8,680
	Total Leave Salaries and Deputation Pay ...	...	1,15,720	1,28,400	82,040
	Charged ...	...	1,06,680	1,17,520	73,360
	Voted	...	9,040	10,880	8,680
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*)	...	59,520	66,080	64,800
Other Charges ...	Share of the cost of the High Commissioner's Establishment (Voted).	...	9,600	9,600	10,000
	Travelling Allowance (*charged*)	...	...	80	...
	Stores (*charged*)	...	7,840	8,720	...
	Total High Commissioner ...	...	1,92,680	2,12,880	1,56,840
	Charged ...	...	1,74,040	1,92,400	1,38,160
	Voted ...	...	18,640	20,480	18,680
	Total Charges in England ...	...	2,02,080	2,22,440	1,56,840
	Charged ...	...	1,83,440	2,01,960	1,38,160
	Voted ...	...	18,640	20,480	18,680

Demand No. 13

ADMINISTRATION OF JUSTICE

Voted Rs. 5,33,000 ; *Charged Rs. 2,17,000*

Total Rs. 7,50,000

MAJOR HEAD : 27—ADMINISTRATION OF JUSTICE

Heads of Departments— { *Law Officers—Legal Remembrancer* / *Other heads—Judicial Commissioner* }

		Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
SUMMARY						
Law Officers (Voted) ...	...	27-A	41,288	41,135	39,535	36,841
Judicial Commissioner ...	*Charged* ...	27-B	*41,616*	*1,46,069*	*1,46,617*	*1,58,351*
	Voted ...		99,627	7,614	7,513	...
Civil and Sessions Courts ...	*Charged* ...	27-C	*38,587*	*50,865*	*45,360*	*50,900*
	Voted ...		3,90,905	3,99,905	3,81,339	3,89,800
Criminal Courts (Voted) ..	...	27-D	1,32,041	1,33,498	1,35,970	1,03,600
Charges in England ...	*Charged* ...	27-E	...	*31,480*	*43,480*	*7,480*
	Voted ...		..	8,720	9,320	2,680
Loss or gain by exchange ...	*Charged* ...	...	*—204*	..	..	...
	Voted ...	...	—12	...	..	...
Rounding ...	*Charged* ...	...	...	*—414*	*—457*	*+269*
	Voted ...	...	...	+128	+323	+79
Total 27—Administration of Justice ...		...	7,43,848	8,19,000	8,09,000	7,50,000
	Charged ...	...	*79,999*	*2,28,000*	*2,35,000*	*2,17,000*
	Voted ...	...	6,63,849	5,91,000	5,74,000	5,33,000

DETAILED ACCOUNT NO. 27-A—ADMINISTRATION OF JUSTICE—LAW OFFICERS

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	7	7	Public Prosecutors 1 (Rs. 500), 3 (Rs. 400), 2 (Rs. 300) and 1 (Rs. 250)	34,816	34,800	33,900	31,200
			Total Pay of Officers ...	34,816	34,800	33,900	31,200
Pay of Establishment.	2	2	Clerks 2 (Rs. 45—3—105) ...	1,160	1,218	1,218	1,279
	1	1	Servant at Rs. 14	168	168	168	168
			Total Pay of Establishment ...	1,328	1,386	1,386	1,447
Allowances and Honoraria.			Allowances and fees	2,112	2,000	1,500	1,500
			Travelling allowance	1,040	1,455	1,255	1,200
			Total Allowances and Honoraria ...	3,152	3,455	2,755	2,700
Contingencies ...			Contingencies	1,992	1,494	1,494	1,494
			Total Contingencies ...	1,992	1,494	1,494	1,494
			Total Law Officers ...	41,288	41,135	39,535	36,841

DETAILED ACCOUNT NO. 27-B—ADMINISTRATION OF JUSTICE—JUDICIAL COMMISSIONER

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39			Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
					Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	2	2	Judicial and Additional Judicial Commissioners at Rs. 3,000 each plus one special pay of Rs. 250.	*Charged* ...	*39,545*	*75,350*	*75,350*	*75,000*
				Voted ...	36,000	3,000	3,000	...
			Appointment of temporary Additional Judge for four months—(*Charged*).		...	*9,000*	*9,000*	*12,711*
			Total Pay of Officers		75,545	87,350	87,350	87,711
				Charged ...	*39,545*	*84,350*	*84,350*	*87,711*
				Voted ...	36,000	3,000	3,000	...
Pay of Establishment.	21	21	Superintendents and Clerks—1 (Rs. 350—20—450 plus special pay Rs. 90), 9 (Rs. 120—10—300), 4 (Rs. 75—5—150) and 7 (Rs. 45—3—105).	*Charged* ...	...	*41,840*	*44,920*	*45,530*
				Voted ...	45,505	3,739		
	14	14	Servants—1 (Rs. 20), 2 (Rs. 18), 9 (Rs. 14), 1 (Rs. 15) and 1 (Rs. 6).	*Charged* ...	...	*2,233*		*2,436*
				Voted ...	1,745	203	4,432	
			Temporary Establishment ...	*Charged* ...	...	*847*		*1,510*
				Voted ...	...	591		
			Temporary Establishment for an Additional Judge.	*Charged* ...	...	...		*1,820*
				Voted ...	...	...		
			Appointment of two Leave Reserve Clerks in the grade of Rs. 45—3—105 less 15 per cent. cut plus Rs. 5 per mensem Lahore allowance and one Record Lifter in the grade of Rs. 20—1/5—25 with Rs. 2 per mensem Lahore allowance (*Charged*).		...	...	...	1,062
			Leave salary ...	*Charged* ...	...	*600*	*600*	*600*
				Voted ...	..	..	...	...
			Total Pay of Establishment		48,250	50,053	49,952	52,958
				Charged ...		*45,520*	*45,520*	*52,958*
				Voted ...	48,250	4,533	4,432	...
Allowances and Honoraria.			Travelling allowance ...	*Charged* ...	747	*1,552*	*1,400*	*1,400*
				Voted ...	1,188	...	...	...
			Travelling and other allowance for an Additional Judge and his staff.	*Charged* ...	..	...	...	*276*
				Voted ...	...		...	...
			Other allowances ...	*Charged* ...		*1,247*	*3,247*	*3,274*
				Voted ...		81	81	...
			Lahore allowance for Leave Reserve Clerks and a Record Lifter (*Charged*).		2,888	...	...	*132*
			Hill and Hill Journey allowances ...	*Charged* ..		*2,000*	...	...
				Voted ...		...	...	...
			Total Allowances and Honoraria ...		4,823	4,880	4,728	5,082
				Charged ...	*747*	*4,799*	*4,647*	*5,082*
				Voted ...	4,076	81	81	...
Contingencies ...			Contract contingencies ...	*Charged* ...	...	*7,500*	*7,500*	*7,500*
				Voted ...	7,671	...	...	...
			Contract contingencies for an Additional Judge and his staff (*Charged*).		...	...	...	*1,000*
			Other contingencies ...	*Charged* ...	.	*3,700*	*3,400*	*3,300*
				Voted ...	3,630	...	...	...
			Deduct—Lump cut for economy ...		...	—1,000	...	...
			Total Contingencies ...		11,301	10,200	10,900	11,800
				Charged ...	...	*10,200*	*10,900*	*11,800*
				Voted ...	11,301	...	...	...
Grants-in-aid and Contributions, etc.			Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*)		*1,324*	*1,200*	*1,200*	*600*
			Contributions for passages of officers transferred to or from other Government Departments etc. (*Charged*.		...	...	...	*200*
			Total Judicial Commissioner ...		1,41,243	1,53,683	1,54,130	1,58,351
				Charged ...	*41,616*	*1,46,069*	*1,46,617*	*1,58,351*

DETAILED ACCOUNT No. 27-C—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	4	4	District and Sessions Judges 2 (Rs. 500—2,250 plus Special Pay Rs. 150) and 2 (Rs. 900—1,200 plus Special Pay Rs. 450) *Charged* ...	*33,599*	*46,107*	*41,160*	*46,700*
			Voted ...	71,531	31,200		
			Temporary appointment of Additional District and Sessions Judge for four months (voted).	...	5,600		5,200
	6	6	Senior Sub-Judges 1 (Rs. 900-1,200 plus Special Pay Rs. 400) and 5 (Rs. 300—850 plus Special Pay Rs. 75 per mensem each) Voted.	1,00,555	...	1,68,639	1,68,000
	14	14	Sub-Judges (Rs. 300—850) ...		1,41,005		
			Leave Salary ...	...	...	...	...
			Deduct—Probable Savings ...	...	...	...	...
			Total Pay of Officers ...	2,05,685	2,23,912	2,09,799	2,19,900
			Charged ...	*33,599*	*46,107*	*41,160*	*46,700*
			Voted ...	1,72,086	1,77,805	1,68,639	1,73,200
Pay of Establishment.	86	86	Clerks of Court, Readers and Muharrirs 2 (Rs. 150—5—225), 1 (Rs. 120—8—160), 3 (Rs. 100-5—175), 6 (Rs. 75—5—150), 20 (Rs. 70—5—125 plus special pay 3 (Rs. 30), 24 (Rs. 40—2—90), 25 (Rs. 30—1½—60/2—70), 2 (Rs. 40), 2 (Rs. 30) and 1 (Rs. 26).	1,09,673	90,415	...	82,297
	273	273	Nazirs 1 (Rs. 70—4—100), 2 (Rs. 40—2—90 plus 1 special pay Rs. 20, and 1 special pay Re. 1-8-0 and Rs. 20 duty allowance) and 39 (Rs. 30—1—50 plus duty allowance 4 (Rs. 20) Bailiffs 41 (Rs. 20), and Process-servers 188 (Rs. 17), 2 (Rs. 14).		70,740	... 1,67,000	71,210
	50	50	Servants—1 (Rs. 25), 2 (Rs. 20—1/5—25), 5 (Rs. 18), 5 (Rs. 15), 35 (Rs. 14) and 2 (Rs. 12).	57,516	8,880	...	9,224
			Temporary establishment ...	...	2,260	...	1,342
			Staff for the temporary Additional District and Sessions Judge.	...	...	...	1,424
			Leave Salary ...	...	7,050	...	9,119
			Deduct—Probable Savings ...	...	5,000	...	3,192
			Total Pay of Establishment ...	1,67,189	1,74,345	1,67,000	1,71,424
Allowances and Honoraria.			Travelling allowance ... *Charged* ...	4,340	*4,365*	*3,000*	*3,000*
			Voted ...	16,015	13,095	12,200	11,800
			Section-writing Charges ...	3,675	4,400	4,000	4,000
			Other allowances ...	5,773	6,360	6,000	6,000
			Other allowances for temporary staff of Additional District and Sessions Judge for four months.	...	...	...	52
			Total Allowances and Honoraria ...	29,803	28,220	25,200	24,852
			Charged ...	*4,340*	*4,365*	*3,000*	*3,000*
			Voted ...	25,463	23,855	22,200	21,852

DETAILED ACCOUNT No. 27-C—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—*concld.*

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Contingencies ...	Contract contingencies ...	20,271	20,180	22,100	20,180
	Contract contingencies for the temporory Additional District and Sessions Judge.	...	...	...	324
	Other contingencies ...	5,896	5,030	1,400	5,030
	Deduct—Lump cut for economy ...		1,690	...	2,210
	Total Contingencies ...	26,167	23,520	23,500	23,324
Grants-in-aid and Contributions.	Contribution for the passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*648*	*600*	*1,200*	*1,200*
	Rounding { *Charged* ...	...	− 207	...	...
	Rounding { **Voted** ...	...	+ 380		...
	Total Civil and Sessions Courts ...	4,29,492	4,50,770	4,26,699	4,40,700
	Charged ...	*38,587*	*50,865*	*45,360*	*50,900*
	Voted ...	3,90,905	3,99,905	3,81,339	3,89,800

DETAILED ACCOUNT No. 27-D—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS

Primary units of appropriation	Number 1937-38	Number 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	26	33	Readers and Muharrirs of Honorary Magistrates 21 (Rs. 40—2—90) and 12 (Rs. 30—1½—60/2—70).	18,084	19,193	} 14,600	...
	23	26	Servants at Rs. 14 each ...	3,163	4,368		
			Leave Salary ...	...	865		
			Deduct—Probable Savings ...	..	1,500		
			Total Pay of Establishment ...	21,247	22,926	14,600	..
Section-writing Charges.			Section-writing charges ...	8,640	7,900	8,300	8,300
Allowances and Honoraria.			Travelling allowance ...	5,159	5,432	4,300	...
			Other allowances ...	10,562	} 10,400	9,200	9,000
			Fees payable to the Examiner of Questioned Documents ...	...			
			Total Allowances and Honoraria ...	15,721	15,832	13,500	9,000
Diet and Road Money of Witnesses.			Diet and road money of witnesses ...	82,614	83,000	95,000	83,000
Expenses of Jirgas			Expenses of Jirgas ...	743	1,400	1,300	1,300
Contingencies ...			Contract contingencies ...	3,076	2,630	3,270	2,000
			Deduct—Lump cut for economy ...	...	190	...	...
			Total Contingencies ...	3,076	2,440	3,270	2,000
			Total Criminal Courts ...	1,32,041	1,33,498	1,35,970	1,03,600

DETAILED ACCOUNT No. 27-E—ADMINISTRATION OF JUSTICE—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND				
	A—Secretary of State				
Other Charges ...	Law charges in connection with appeals (voted) ...	...	2,400	2,400	2,680
	Total Other Charges (voted) ...	...	2,400	2,400	2,680
	Total A—Secretary of State ...	...	2,400	2,400	2,680
	Voted ...	...	2,400	2,400	2,680
	B—High Commissioner.				
Leave Salaries and Deputation pay.	Leave Salaries and Deputation Pay { *Charged* ...	...	26,680	40,480	3,480
	{ Voted ...	...	6,320	6,920	...
	Total Leave Salaries and Deputation Pay ...	...	33,000	47,400	3,480
	Charged ...	...	26,680	40,480	3,480
	Voted ...	...	6,320	6,920	...
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ...	...	4,800	3,000	4,000
	Total B—High Commissioner ...	...	37,800	50,400	7,480
	Charged ...	...	31,480	43,48	7,480
	Voted ...	...	6,320	6,920	...
	Total Charges in England ...	...	40,200	52,800	10,160
	Charged ...	...	31,480	43,480	7,480
	Voted ...	...	8,720	9,320	2,680

Demand No. 14

JAILS AND CONVICT SETTLEMENTS

Voted Rs. 9,27,000 ; *Charged Rs. 53,000*

Total Rs. 9,80,000

MAJOR HEAD : 28—JAILS AND CONVICT SETTLEMENTS

Head of Department—Inspector-General of Prisons, North-West Frontier Province

		Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
SUMMARY			Rs.	Rs.	Rs.	Rs.
Jails	*Charged*	28-A	*46,045*	*47,400*	*47,115*	*48,095*
	Voted		8,15,436	7,99,600	8,34,166	8,00,000
Jail Manufactures		28-B	1,31,332	1,36,000	1,20,300	1,27,500
Charges in England	*Charged*	28-C	...	*4,800*	*4,800*	*4,800*
Loss or Gain by Exchange	*Charged*	...	*—42*	...	...	...
Rounding	*Charged*	...	...	*—200*	*+85*	*+105*
	Voted	...	...	+400	—466	—500
Total Jails		...	9,92,771	9,88,000	10,06,000	9,80,000
	Charged	...	*46,003*	*52,000*	*52,000*	*53,000*
	Voted	...	9,46,768	9,36,000	9,54,000	9,27,000

DETAILED ACCOUNT No. 28-A—JAILS AND CONVICT SETTLEMENTS—JAILS

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	4	4	Superintendents 1 (Rs. 1,500—1,800), 2 (Rs. 750—850), 1 (Rs. 225—450), and three allowances (Rs. 150), 1 (Rs. 100) and 2 (Rs. 75). *Charged* ...	*43,445*	*44,700*	*44,475*	*45,455*
			Voted ...	7,649	7,860	8,385	8,160
			Allowances to Assistant Surgeons at Rs. 60 ..	740	840	840	840
			Leave salary ... *Charged* ...	...	...	...	...
			Voted ...	...	...		
			Total Pay of Officers ... *Charged* ...	*43,445*	*44,700*	*44,475*	*45,455*
			Voted ...	8,389	8,700	9,225	9,000
Pay of Establishment.	47	47	Deputy Superintendents 3 (Rs. 300-10—400) and 3 (Rs. 150—10—250), Assistant Jailors 10 (Rs. 75—5—100), 23 (Rs. 50—5—75), 1 (Rs. 50) and special pay 4 (Rs. 25) and 2 (Rs. 7-8-0) and clerks 7 (Rs. 50).	50,129	56,358	53,051	57,497
	552	552	Warders and Turn Keys, at rates varying from Rs. 17 to Rs. 45.	1,55,878	1,58,082	1,51,482	1,58,674
	27	27	Sub-Assistant Surgeons 10 (Rs. 70—4—130) and 1 (Rs. 70—4—175) and 1 (Rs. 70—4—150) plus special pays 12 (Rs. 60) and 3 allowances to Sub-Assistant Surgeons (Rs. 10 per mensem each) and Compounders 2 (Rs. 50), 2 (Rs. 40), 2 (Rs. 35), 5 (Rs. 30), 3 (Rs. 12) plus special pays 12 (Rs. 7-8-0), 4 (Rs. 5), 7 (Rs. 3).		33,344	32,386	31,347
			Appointment of a whole time Componnder for the Charsadda Sub-Jail.	45,261	...	...	285
	2	2	Enginemen at Rs. 50 ...		1,116	1,116	1,116
	8	8	Matrons and servants at rates varying from Rs. 17 to Rs. 24.		2,088	1,896	1,906
	11	11	Craftsmen, Teachers and Agricultural Assistant		5,144	5,163	5,566
			Temporary establishment ...		1,512	1,761	1,512
			Leave salary ...	...	3,000	9,960	3,500
			Deduct probable savings ...	...	—2,000	...	—3,000
			Total Pay of Establishment ...	2,51,268	2,58,644	2,56,815	2,58,403

DETAILED ACCOUNT NO. 28-A—JAILS AND CONVICT SETTLEMENTS—JAILS—*continued*

Primary units of appropriation			Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ...	*Charged* ...	*1,172*	*1,358*	*1,000*	*1,000*
		Voted ...	8,658	8,051	8,031	8,031
	House-rent and other allowances	*Charged* ...	*828*	*770*	*1,040*	*1,040*
		Voted ...	1,158	1,189	1,209	1,209
	House rent allowance for the Compounder	...	...	...	...	55
	Total Allowances and Honoraria	*Charged* ...	*2,000*	*2,128*	*2,040*	*2,040*
		Voted ...	9,816	9,240	9,240	9,295
Dietary Charges ...	Rations ...	...	2,30,483	2,32,500	2,60,749	2,41,666
Contingencies ...	Medicines and hospital equipment ...	...	31,909	39,800	40,550	38,000
	Clothing ...	...	72,512	80,150	77,114	72,850
	Sanitation charges ...	...	9,525	7,900	7,530	7,280
	Charges for moving prisoners ...	...	26,059	28,290	24,947	25,018
	Uniform and equipment of warders ...	...	11,305	13,125	13,125	11,125
	Charges for live-stock, tools and plant ...	...	...	16,270	12,985	10,900
	Money payments to prisoners and convict officials	..	1,709	3,401	3,252	3,415
	Miscellaneous supplies and services ..	...	1,13,919	76,290	89,978	85,000
	Contract contingencies ...	...	10,467	6,694	6,894	6,894
	Rents, rates and other contingent expenditure	...	40,795	22,502	24,860	26,175
	Total Contingencies	...	3,18,200	2,94,422	3,01,235	2,86,677
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).		*600*	*600*	*600*	*600*
Charges paid to other Governments, Departments, etc.	Maintenance charges of North-West Frontier Province prisoners confined in the Jails of other Provinces.		9,275	8,130	8,902	7,260
Charges recoverable from other Governments, Departments, etc.	Deduct cost of convict labour supplied to Jail Press	...	—12,000	—12,000	—12,000	—12,000
	For rounding...	*Charged* ...	...	*—28*	...	..
		Voted ...	...	—36	...	—301
	Total Jails	...	8,61,481	8,47,000	8,81,281	8,48,095
	Charged	...	*46,045*	*47,400*	*47,115*	*48,095*
	Voted	...	8,15,436	7,99,600	8,34,166	8,00,000

DETAILED ACCOUNT NO. 28-B—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES

	Numbers 1937-38	Numbers 1938-39					
Pay of Establishment.	8	8	Factory Managers 1 (Rs. 400—20—500), 1 (Rs. 300—20—400), Assistant Jailors 2 (Rs. 75—5—100), 4 (Rs. 50—5—75).	15,592	15,721	15,909	15,956
			Allowance to Blacksmith at Rs. 9 ...		108	108	108
			Total Pay of Establishment ...	15,592	15,829	16,017	16,064
Contingencies ...			Purchase of raw materials	96,241	1,02,000	92,100	99,200
			Miscellaneous	19,499	18,200	12,200	12,200
			Total Contingencies ...	1,15,740	1,20,200	1,04,300	1,11,400
			Rounding	...	—29	—17	+36
			Total Jail Manufactures				

DETAILED ACCOUNT NO. 28-C—JAILS AND CONVICT SETTLEMENTS—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND				
	A—Secretary of State				
Leave Salaries and Deputation Pay.	Leave salaries *(Charged)*	...	...	...	...
	B—High Commissioner				
Leave Salaries and Deputation Pay.	Leave salaries and deputation pay { *Charged* ...	..	...	...	...
	Leave salaries and deputation pay { Voted ...	...	...	..	...
Sterling Overseas Pay.	Sterling overseas pay (*Charged*)	...	4,800	4,800	4,800
	Total Charges in England (*Charged*) ...	...	4800	4,800	4,800
	Secretary of State (*Charged*) ...	...	...	...	...
	High Commissioner (*Charged*) ...	...	4,800	4,800	4,800

Demand No. 15

POLICE

Voted Rs. 30,61,000 ; *Charged Rs. 2,89,000*

Total Rs. 33,50,000

MAJOR HEAD : 29—POLICE

Head of Department { *For all minor heads, except Cattle Pounds—Inspector-General of Police, North-West Frontier Province.* *For Cattle Pounds—Revenue and Divisional Commissioner, North-West Frontier Province.*

SUMMARY		Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
Superintendence	*Charged*	29-A	*61,411*	*61,350*	*61,000*	*61,100*
	Voted		71,574	79,318	78,838	74,188
District Executive Force	*Charged*	29-B	*1,04,949*	*1,31,642*	*1,23,780*	*1,31,815*
	Voted		27,33,026	27,41,580	27,45,938	27,28,369
Police Training Schools	*Charged*	29-C	*1,100*	*1,200*	*1,200*	*1,200*
	Voted		36,238	54,678	58,000	51,615
Railway Police	...	29-D	91,469	79,003	77,700	71,400
Criminal Investigation Department	*Charged*	29-E	*17,955*	*18,975*	*18,700*	*15,600*
	Voted		1,18,512	1,35,188	1,28,100	1,26,000
Cattle Pounds	...	29-F	3,652	4,000	4,000	4,000
Transfer to the General Police Fund	...	...	...	24,000	18,000	...
Miscellaneous	...	29-G	1,676	2,000	2,000	2,000
Charges in England	*Charged*	29-H	...	*1,01,200*	*60,640*	*78,840*
	Voted		...	...	1,120	3,000
Loss or gain by exchange	*Charged*	...	*—564*	...	...	...
	Voted	...	—3	...	...	...
For rounding	*Charged*	...	...	*—367*	*—320*	*+445*
	Voted	...	...	+233	+304	+428
Total 29—Police	...	...	32,40,995	34,34,000	33,79,000	33,50,000
Charged	...	...	*1,84,851*	*3,14,000*	*2,65,000*	*2,89,000*
Voted	...	...	30,56,144	31,20,000	31,14,000	30,61,000

DETAILED ACCOUNT NO. 29-A—POLICE—SUPERINTENDENCE

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Inspector-General of Police (Rs. 2,250—125—2,500) (*Charged*).	*52,947*	*30,000*	*30,000*	*30,000*
	1	1	Deputy Inspector-General of Police (Rs. 1,950—50—2,150) (*Charged*).	...	*24,550*	*24,550*	*25,150*
			Total Pay of Officers (*Charged*) ...	*52,947*	*54,550*	*54,550*	*55,150*
Pay of Establishment.	12	13	Clerks 2 (Rs. 180—7½—300 plus special pay Rs. 30), 5 (Rs. 80—5—130 plus special pay Rs. 30) and 6 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance, plus special pay 1 (Rs. 30), 3 (Rs. 20) and 2 (Rs. 10.)	24,228	23,240	28,000	26,620
	16	16	Servants 12 (Rs. 17—28 plus Rs. 4 Frontier Allowance each), 1 (Rs. 22), 1 (Rs. 18), and 2 (Rs. 14 each).	...	4,200	...	...
			Leave salary	...	1,000	...	500

DETAILED ACCOUNT NO. 29-A—POLICE—SUPERINTENDENCE—*concluded*

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget, Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Cost of Uniform, Horse and Saddlery (*Charged*) ...	...	*600*	*600*	...
	Travelling allowance { *Charged* ...	*6,330*	*4,850*	*4,400*	*4,250*
	Travelling allowance { Voted ...	1,840	1,940	1,800	1,700
	Hill and hill journey allowance	900	1,000	1,000	...
	Rewards	1,300	1,800	1,500	1,500
	House rent and other allowances	2,941	2,900	3,300	3,360
	Total Allowances and Honoraria ...	13,311	13,090	12,600	10,810
	Charged ..	*6,330*	*5,450*	*5,000*	*4,250*
	Voted ...	6,981	7,640	7,600	6,560
Contingencies ...	Purchase of tents	...	...	...	...
	Contract contingencies	7,000	7,000	6,000	6,000
	Telephone charges	32,900	37,000	36,000	34,000
	Other contingencies	...	800	730	700
	Deduct—Lump cut for economy	...	2,070	..	700
	Total Contingencies ...	39,900	42,730	42,730	40,000
Grant-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*2,134*	*1,350*	*1,450*	*1,700*
	Grants to the Police Clothing Fund (voted) ...	465	508	508	508
	Total Grants-in-aid, Contributions, etc. ...	2,599	1,858	1,958	2,208
	Charged ...	*2,134*	*1,350*	*1,450*	*1,700*
	Voted ...	465	508	508	508
	Total Superintendence ...	1,32,985	1,40,668	1,39,838	1,35,288
	Charged ...	*61,411*	*61,350*	*61,000*	*61,100*
	Voted ...	71,574	79 318	78,838	74,188

DETAILED ACCOUNT NO. 29-B—POLICE—DISTRICT EXECUTIVE FORCE

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	6	6	Superintendents (Rs. 650—1,450) (*Charged*) ... }	*84,858*	*1,17,982*	*1,00,000*	*1,37,335*
	7	7	Assistant Superintendents (Rs. 350—25—700) (*Charged*). }				
	11	13	Deputy Superintendents of Police (Rs. 200—25—700)	60,077	54,525	60,000	65,660
			Leave salary (voted)	...	5,000	5,000	5,000
			Deduct probable savings (*Charged*) ...	...	*12,000*	...	*30,000*
			Total Pay of Officers ...	1,44,935	1,65,507	1,65,000	1,77,995
			Charged ...	*84,858*	*1,05,982*	*1,00,000*	*1,07,335*
			Voted ...	60,077	59,525	65,000	70,660

DETAILED ACCOUNT NO. 29-B—POLICE—DISTRICT EXECUTIVE FORCE—*continued*

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
			Police Force				
Pay of Establishment.	4	4	Sergeants—4 (Rs. 150—5—200 plus special pay Rs. 15).		9,118		10,018
	293	291	Inspectors—21 (Rs. 180—7½—300) plus special pay 8 (Rs. 50), 1 (Rs. 30) and 5 (Rs. 25), Sub-Inspectors—146 (Rs. 80—5—130—140—150—160) plus special pay 8 (Rs. 50) 1 (Rs. 30) and 5 (Rs. 25), Assistant Sub-Inspectors—124 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance).	20,47,878	3,79,837		3,47,135
	5,693	5,623	Head Constables—506 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance plus special pay 13 (Rs. 20) and Foot Constables—5,117, (Rs. 17—28 plus Rs. 4 Frontier Allowance plus special pay 14 (Rs. 10), plus special pay 4 (Rs. 4).		17,01,489		
			Mounted Police			20,60,000	
	54	54	Head Constables—5 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance) and Constables—49 (Rs. 17—28 plus Rs. 4 Frontier Allowance).				17,25,506
			Office and other Establishments				
	1	1	Head Constable (Rs. 30—1—45) plus Rs. 5 Frontier Allowance and special pay Rs. 20.				
			Chowkidars				
			Police guard for Lock-up at Swabi ...				
			One Engine Driver and one Steerman for Police Motor Launch at Dera Ismail Khan.		4,596		
			Deduct probable savings ...		—30,000		—30,000
			Total Pay of Establishment ...	20,47,878	20,65,040	20,60,000	20,52,659
Travelling Allowance.	Travelling allowance ...		*Charged* ...	*11,844*	*13,580*	*12,000*	*11,000*
			Voted ...	1,41,701	1,16,400	1,15,000	1,14,000
	Conveyance and bicycle allowances		*Charged* ...	*3,600*	*4,080*	*4,080*	*4,080*
			Voted ...	71,316	70,240	72,000	72,000
			Total Travelling Allowance ...	2,28,461	2,04,300	2,03,080	2,01,080
			Charged ...	*15,444*	*17,660*	*16,080*	*15,080*
			Voted ...	2,13,017	1,86,640	1,87,000	1,86,000

DETAILED ACCOUNT No. 29-B—POLICE—DISTRICT EXECUTIVE FORCE—*continued*

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Other Allowances and Honoraria.	Hill and hill journey allowance	1,084	768	800	...
	Rewards	8,341	9,028	9,000	7,000
	Carriage of Constabulary	59,909	50,000	55,000	50,000
	House rent and other allowances ... *Charged* ...	..	...	...	...
	House rent and other allowances ... Voted ...	55,197	61,581	61,600	63,000
	Special allowances for the Police in the Bannu and Dera Ismail Khan Districts—Voted.	..	16,236	16,236	...
	Cost of railway warrants	6,390	6,000	6,000	6,000
	Cost of uniform, horse and saddlery ... *Charged* ...	..	*2,000*	*1,200*	*2,000*
	Cost of uniform, horse and saddlery ... Voted ...	100	2,000	2,000	2,000
	Total Other Allowances and Honoraria ...	1,31,021	1,47,613	1,51,836	1,30,000
	Charged ...	..	*2,000*	*1,200*	*2,000*
	Voted ...	1,31,021	1,45,613	1,50,636	1,28,000
Arms and Ammunition.	Cost of arms and ammunition	36,735	34,000	34,600	34,600
	Re-armament of the Police				
	Total Arms and Ammunition ...	36,735	34,000	34,600	34,600
Contingencies ...	Beds and boxes ...	6,189	6,000	6,000	6,000
	Rewards ...	13,092	12,500	13,500	15,000
	Purchase of tents	1,835	2,000	2,000	2,000
	Cost of maintaining animals connected with criminal cases	55	400	400	400
	King's Police Medal Allowance	3,356	2,600	2,600	2,600
	Cost of copies of judgments required in the course of duty ...	1,314	1,300	1,300	1,300
	Contract contingencies ...	84,863	88,911	82,200	82,200
	Rents, rates and taxes	17,776	19,000	19,000	19,000
	Cost of books	...	1,500	1,500	1,500
	Riding School charges at Phillaur	5,435	1,200	1,000	...
	Petty constructions and repairs ...	...	...	...	...
	Other fixed contingencies ...	...	6,613	6,600	6,600
	Miscellaneous	...	633	600	600
	Deduct—Lump cut for economy	...	6,600	...	4,100
	Total Contingencies ..	1,33,915	1,36,057	1,36,700	1,33,100
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*4,647*	*6,000*	*6,100*	*7,000*
	Expenditure on Backward Track, Upper Tanawal (*Charged*) ...	...	...	*400*	*400*
	Grants to the Police Clothing Fund (Voted) ...	1,10,501	98,07[illegible]	1,11,100	1,11,100
	Grants to the Police Equipment Fund (Voted. ...	...	15,733		
	Total Grants-in-aid, etc. ...	1,15,148	1,19,803	1,17,600	1,18,500
	Charged ..	*4,647*	*6,000*	*6,500*	*7,400*
	Voted ...	1,10,501	1,13,803	1,11,100	1,11,100

Detailed Account No. 29-B—POLICE—District Executive Force—*concluded*

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
			Other Police				
Police Force ...	13	13	Head Constable—1 (Rs. 30—1—45 plus Rs. 5 special pay) and Constables—12 (Rs. 17—28 plus Rs. 4 special pay).	1,850	2,000	2,000	12,523
Allowances, and Honoraria.			Allowances and honoraria	36	100	100	400
Contingencies ...			Supplies and services and Contingencies ...	169	500	475	1,000
			Deduct—Lump cut for economy ...	...	25	...	...
			Total Contingencies ...	169	475	475	1,000
Establishment Charges payable to other Governments, Departments, etc.			Establishment charges payable to other Governments, Departments, etc.	...	500	500	500
			Total ..	2,055	3,075	3,075	14,423
Deduct Establishment Charges recovered from other Governments, Departments, etc.			Charges recovered from the Posts and Telegraphs Department.	2,173	2,173	2,173	2,173
			Total other Police ...	—118	902	902	12,250
			Total District Executive Force ...	28,37,975	28,73,222	28,69,718	28,60,184
			Charged ...	*1,04,949*	*1,31,642*	*1,23,780*	*1,31,815*
			Voted ...	27,33,026	27,41,580	27,45,938	27,28,369

Detailed Account No. 29-C—POLICE—Police Training Schools

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Pay of Officers ...			Special pay at Rs. 100 per mensem for Assistant Superintendent (*Charged.*)	*1,100*	*1,200*	*1,200*	*1,200*
			Total Pay of Officers (*Charged*) ...	*1,100*	*1,200*	*1,200*	*1,200*
Pay of Establishment.	6	7	Inspector—1 (Rs. 180—7½—300), Sub-Inspectors—4 (Rs. 80—5—130—140—150—160) Assistant Sub-Inspectors—2 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance).	8,036	25,523	30,000	33,000
	...	44	Head Constables—23 (Rs. 30—1—45 plus Rs. 5 F. P. A.) and Foot Constables—21—(Rs. 17—28 plus Rs. 4 F. P. A.).				
			Appointment of a Sub-Inspector and an Sub-Assistant Inspector for training of Head Constables, Assistant Sub-Inspeetors and Sub-Inspectors at the Police Training School Hangu.	...	...	...	2,967
			Leave Salary	...	500	...	...
			Total Pay of Establishment ...	8,036	26,023	30,000	35,967
Allowances, and Honoraria.			Allowances and Honoraria	779	1,336	1,600	400
			House rent and rewards for the Staff for training classes at Hangu.	...	...		302
			Total other allowances and Honoraria ...	779	1,336	1,600	702
Contingencies ...			Contract Contingencies ...	7,223	5,700	5,400	5,400
			Other Contingencies ...	...		800	800
			Contingencies for additional Staff at Hangu ...	...	300	...	296
			Deduct—Lump cut for economy			...	...
			Total Contingencies ...	7,223	6,219	6,200	6,496
Establishment Charges paid to other Governments, Departments, etc.			Contribution paid to the Punjab Government on account of the share of the cost of Police Training School, Phillau[illegible]	20,200	14,100	13,200	...
			Grant in aid		...	...	1,000
			Grants-in-aid for the additional Staff at Ha[illegible]ccount		...	...	450
			Contribution paid to the Punjab Gove[illegible]g School of share of cost of Finger Pri[illegible]		7,000	7,000	7,000
				37,338	55,878	59,200	52,815
			Charged ...	*1,100*	*1,200*	*1,200*	*1,200*
				36,238	54,678	58,000	[illegible]

DETAILED ACCOUNT No. 29-D—POLICE—RAILWAY POLICE

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Deputy Superintendent (Rs. 200—25—700 plus special pay Rs. 50).	8,980	8,115	9,600	9,600
			Total Pay of Officers ..	8,980	8,115	9,600	9,600
Pay of Establishment.	9	9	Inspector—1 (Rs. 180—7½—300 plus special pay Rs. 25), Sub-Inspectors—6 (Rs. 80—5—130—140—150—160 plus special pay 1 Rs. 30) and Assistant Sub-Inspectors—2 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance plus special pay 1 (Rs. 15).	69,330	13,952	71,000	72,700
	192	192	Head Constables—24 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance) plus special pay 2 (Rs. 20) and Constables—168 (Rs. 17—28 plus Rs. 4 Frontier Allowance) plus special pay 1 (Rs. 10).	...	59,439	...	...
			Total Pay of Establishment ...	69,330	73,391	71,000	72,700
Allowances and Honoraria.			Travelling allowance	4,419	4,268	4,000	4,000
			Carriage of Constabulary	...	100	100	100
			Rewards	...	200	200	200
			Conveyance allowance	3,128	180	200	200
			House rent and other allowances	...	3,500	3,500	3,500
			Total Allowances and Honoraria ...	7,547	8,248	8,00	8,000
Contingencies.			Rewards	259	100	100	100
			Beds and boxes	...	200	150	150
			Contract contingencies	1,732	1,732	1,300	1,300
			Losses due to vacation of Police buildings supplied at Railway expenses.	...	100	50	50
			Rents, rates and taxes	11,184	11,000	11,000	11,000
			Other contingencies	...	500	400	400
			Deduct—Lump cut for economy	...	635	...	...
			Total Contingencies ...	13,175	12,997	13,000	13,000
Grants-in-aid, etc.			Grants to the Police Clothing Fund	3,550	3,275	3,600	3,600
			Grants to the Police Equipment Fund ...				
Charges paid to other Governments, Departments, etc.			Establishment charges payable to other Governments Departments, etc.	...	475	...	...
			Total Grants-in-Aid, etc. ...	3,550	3,750	3,600	3,600
Deduct Establishment Charges recovered from other Governments, Departments, etc.			Charges recovered from the Railway Department ...	11,113	11,113	11,113	11,113
			Cost of Order Police recovered from Railway Board from 1st April 1937.	...	16,385	16,387	24,387
			Total Railway Police ...	91,469	79,003	77,700	71,400

DETAILED ACCOUNT No. 29-E—POLICE—CRIMINAL INVESTIGATION DEPARTMENT

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers	1	1	Officer in charge, C. I. D. (Rs. 650—1,450 plus special pay Rs. 150) (*Charged*).	*15,066*	*15,600*	*15,400*	*13,000*
	1	1	Deputy Superintendent (Rs. 200—25—700 plus special pay Rs. 75).	9,327	15,173	9,400	9,400
			Leave salary ... *Charged* ...	...	...	...	...
			Leave salary ... Voted ...	...	1,000	1,000	1,000
			Total Pay of Officers ...	24,393	31,773	25,800	23,400
			Charged ...	*15,066*	*15,600*	*15,400*	*13,000*
			Voted ...	9,327	16,173	10,400	10,400
Pay of Establishment.	27	26	Inspectors—8 (Rs. 180—7½—300 plus C. I. D. allowance Rs. 50), Sub-Inspectors—17 (Rs. 80—5—130/140—150—160 plus Rs. 30 C. I. D. allowance) and Assistant Sub-Inspector—1 (Rs. 45—1—60 plus Special pay Rs. 6 and C. I. D. allowance at Rs. 15).	74,509	...	81,100	78,200
	34	48	Head Constables—16 (Rs. 30—1—45 plus special pay Rs. 5) and Foot Constables—32 (Rs. 17—28 plus special pay Rs. 4 and C. I. D. allowance at Rs. 3).	...	78,124	...	...
			Leave salary	...	3,000	...	2,000
			Total Pay of Establishment ...	74,509	81,124	81,100	80,200
Allowances and Honoraria.			Travelling allowance ... *Charged* ...	*2,289*	*2,425*	*2,300*	*2,000*
			Travelling allowance ... Voted ...	12,399	12,610	12,100	11,000
			Conveyance allowance	3,499	3,960	4,000	4,000
			House-rent and other allowances	8,178	9,138	[illegible]100	9,100
			Cost of railway warrants	...	200	200	100
			Rewards	491	50[illegible]	500	400
			Carriage of Constabulary	493	500	500	400
			Total Allowances and Honoraria	[illegible]349	29,333	28,700	27,000
			Charged ...	*2,289*	*2,425*	*2,300*	*2,000*
			Voted ...	25,060	26,908	26,400	25,000

DETAILED ACCOUNT No. 29-E—POLICE—CRIMINAL INVESTIGATION DEPARTMENT—*concluded*

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions, etc.	*Contributions for passages of officers transferred to or from other Governments, Departments, etc. (Charged).*	*600*	*950*	*1,000*	*600*
	Grants to the Police Clothing Fund (Voted) ... } Grants to the Police Equipment Fund (Voted) ... }	1,245	2,308	1,500	1,700
	Total Grants-in-aid, Contributions, etc. ...	1,845	3,258	2,500	2,300
	Charged ...	*600*	*950*	*1,000*	*600*
	Voted ...	1,245	2,308	1,500	1,700
Secret Charges ...	Secret charges	900	1,000	1,000	1,000
Contingencies ...	Contract contingencies ...	7,000	7,000	7,000	7,000
	Other contingencies ...	471	1,045	700	700
	Deduct—Lump cut for economy ...	...	370	...	...
	Total Contingencies ...	7,471	7,675	7,700	7,700
	Total Criminal Investigation Department ...	1,36,467	1,54,163	1,46,800	1,41,600
	Charged ...	*17,955*	*18,975*	*18,700*	*15,600*
	Voted ...	1,18,512	1,35,188	1,28,100	1,26,000

DETAILED ACCOUNT No. 29-F—POLICE—CATTLE-POUNDS

		Rs.	Rs.	Rs.	Rs.
Cattle Pounds ...	Allowances to clerks (at rates varying from Re. 1 to Rs. 4)	1,729	1,860	1,900	1,900
	… of menials ... ... }	1,923	1,224	1,200	1,200
	Misc… …eous charges ... ... }		944	900	900
	Rounding	...	—28	...	...
	Total Cattle-pounds ...	3,652	4,000	4,000	4,000

DETAILED ACCOUNT No. 29G—POLICE—MISCELLANEOUS

		Rs.	Rs.	Rs.	Rs.
Miscellaneous ...	Miscellaneous charges—Police Lines ...	[illegible]	2,000	2,000	2,000
	Total Miscellaneous ...	1,670	[illegible]	2,000	2,000

DETAILED ACCOUNT No. 29-H—POLICE—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND.				
	High Commissioner.				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay { *Charged* ...	...	64,000	25,680	42,840
	Voted ...	...	...	...	3,000
	Total Leave Salaries and Deputation Pay ...	...	64,000	25,680	45,840
	Charged ...	...	64,000	25,680	42,840
	Voted ...	...	...	...	3,000
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ...		37,200	34,800	36,000
Other Charges ...	Other Charges ... ... { *Charged* ...	...	...	160	...
	Voted ...	...	...	1,120	...
	Total High Commissioner ...	...	1,01,200	61,760	81,840
	Charged ...	...	1,01,200	60,640	78,840
	Voted ...	...	...	1,120	3,000
	Total Charges in England ...	...	1,01,200	61,760	81,840
	Charged ...	...	1,01,200	60,640	78,840
	Voted ...	...	...	1,120	3,000

Demand No. 16

EDUCATION

Voted Rs. 22,69,000 ; *Charged Rs. 42,000*

Total Rs. 23,11,000

MAJOR HEAD : 37—EDUCATION

Head of Department—Director of Public Instruction, North-West Frontier Province

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
A—University—					
Grants-in-aid to non-Government Arts Colleges ...	37-A *(a)*	1,97,275	1,90,240	1,99,900	2,32,360
Government Professional Colleges ...	37-A *(b)*	8,239	12,400	11,950	13,895
Total A—University ...	...	2,05,514	2,02,640	2,11,850	2,46,255
B—Secondary—					
Government Secondary Schools	37-B *(a)*	3,20,477	3,24,993	3,23,000	3,42,624
Direct Grants to non-Government Secondary Schools	37-B *(b)*	3,17,276	3,17,100	3,17,100	3,22,100
Grants to Local Bodies for Secondary Education ...	37-B *(c)*	2,77,810	2,86,377	2,86,157	3,19,417
Total B—Secondary ...	...	9,15,563	9,28,470	9,26,257	9,84,141
C—Primary—Grants to Local Bodies for Primary Education ...	37-C	6,86,137	6,85,540	6,85,540	7,39,092
D—Special—Government Special Schools ...	37-D	64,612	62,990	63,500	66,319
E—General—					
Direction ... *Charged* ...	37-E *(a)*	*23,834*	*24,455*	*17,000*	*24,300*
Direction ... Voted ...	37-E *(a)*	45,179	44,880	43,800	43,800
Inspection ... *Charged* ...	37-E *(b)*	*8,299*	*13,252*	*13,000*	*13,300*
Inspection ... Voted ...	37-E *(b)*	1,08,225	1,15,035	1,12,200	1,10,641
Scholarships	37-E *(c)*	45,502	46,400	50,800	53,079
Miscellaneous ...	37-E *(d)*	24,938	23,980	24,200	24,200
Total E—General ...	...	2,55,977	2,68,002	2,61,000	2,69,320
Charged ...	...	*32,133*	*37,707*	*30,000*	*37,600*
Voted ...	...	2,23,844	2,30,295	2,31,000	2,31,720
F—Charges in England—B—High Commissioner. *Charged* ...	37-F	...	*10,640*	*8,840*	*4,720*
F—Charges in England—B—High Commissioner. Voted ...	37-F	...	3,800	1,680	1,800
Loss or gain by exchange ... *Charged* ...	...	*—29*	...	...	...
Loss or gain by exchange ... Voted ...	...	—5	...	...	...
Rounding ... *Charged* ...	...	...	*—347*	*+160*	*—320*
Rounding ... Voted ...	...	...	+265	+173	—327
Total 37—Education ...	...	21,27,769	21,62,000	21,59,000	23,11,000
Charged ...	...	*32,104*	*48,000*	*39,000*	*42,000*
Voted ...	...	20,95,665	21,14,000	21,20,000	22,69,000

DETAILED ACCOUNT NO. 37-A—(*a*) EDUCATION—UNIVERSITY—GRANTS-IN-AID TO NON-GOVERNMENT ARTS COLLEGES.

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Maintenance Grants to Arts Colleges.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid to non-Government Arts Colleges.	Islamia College, Peshawar	1,34,200	1,25,000	1,25,000	1,25,000
	Grant to the Islamia College, Peshawar, for the maintenance of Agricultural Classes.	...	11,200	11,200	11,200
	Additional grant to the Islamia College, Peshawar, for Agricultural classes.	...	...	...	11,160
	Grant to the Islamia College, Peshawar, for the provision of a Police Guard.	3,213	3,200	3,200	3,200
	Edwardes College, Peshawar	24,000	24,000	24,000	24,000
	V. B. College, Dera Ismail Khan	10,000	10,000	10,000	10,000
	Additional maintenance grant of Rs 7,000 per annum for four years only to the V. B. College, Dera Ismail Khan.	...	...	...	7,000
	Grants for the appointment of three Physical Instructors for the three Colleges.	1,800	1,800	1,800	1,800
	Scholarship grants to the Islamia College, Peshawar ...	3,000	3,000	3,000	3,000
	Provident Fund Grants to Arts Colleges ...	10,962	12,040	11,700	13,000
	Building and Equipment Grants				
	To the Islamia College, Peshawar, for the construction of Laboratory, etc., in connection with the Entomological Survey Scheme.	10,100	...	...	...
	To the Islamia College, Peshawar for the construction of quarters and installation of electric fans.		...	...	...
	To the Islamia College, Peshawar, for Agricultural classes.	...	...	10,000	23,000
	Total Grants-in-aid to non-Government Arts Colleges...	1,97,275	1,90,240	1,99,900	2,32,360

DETAILED ACCOUNT NO. 37-A—(*b*) EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Allowances and Stipends.	Stipends	2,484	3,300	3,100	3,300
	Grant of scholarships to the selected candidates for training at Industrial Schools in the Punjab.	...	...	...	1,745
	Total Allowances and Stipends ...	2,484	3,300	3,100	5,045
Establishment Charges paid to other Governments, Departments, etc.	Contribution paid to the U. P. Government for training of students in Thomason Engineering College, Roorkee.	...	...	...	...
	Contribution paid to the Punjab Government for training of students in Training Colleges.	5,755	2,700	2,900	2,900
	Contribution paid to the Punjab Government for training of the North-West Frontier Province men at the Maclagan Engineering College, Lahore.		1,700	1,600	1,600
	Contribution paid to the Punjab Government for the training of the North-West Frontier Province men at the Government Engineering School, Rasul, Punjab.		4,700	4,350	4,350
	Total Establishment Charges paid to other Governments, Departments, etc.	5,755	9,100	8,850	8,850
	Total Government Professional Colleges ...	8,239	12,400	11,950	13,895

DETAILED ACCOUNT NO. 37-B—(*a*) EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	3	2	Head Masters and Mistresses 1 (Rs. 250—25—600) and 1 (Rs. 350—10—500).	8,600	9,600	9,600	10,100
			Leave salary	...	1,700	1,700	1,700
			Total Pay of Officers ...	8,600	11,300	11,300	11,800

DETAILED ACCOUNT NO. 37-B—(a) EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS—concld.

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	237	236	Masters and Clerks, etc., (at rates varying from Rs. 30 to Rs. 240).	2,53,372	2,60,500	2,52,000	2,61,700
	36	37	Servants (at rates varying from Rs. 12 to Rs. 30)	5,967	6,100	6,100	6,100
			Establishment for raising of District Board Anglo-Vernacular Middle School, Baffa, to the status of a High School.	...	...	...	10,804
			Mr. Earls' Course of Physical Training ...	150	900	900	900
			Leave salary	...	...	5,600	..
			Total Pay of Establishment ...	2,59,489	2,67,500	2,64,600	2,79,504
Allowances and Honoraria			Travelling allowance	4,070	3,393	3,900	3,600
			Other allowances	258	100	500	400
			Travelling Allowance for raising of District Board Anglo-Vernacular Middle School, Baffa, to the status of a High School	...	...	...	200
			Total Allowances and Honoraria ...	4,328	3,493	4,400	4,200
Contingencies ...			Purchase of apparatus, prizes, cost of books etc. ...	12,228	15,000	14,200	15,300
			Contingencies for raising of District Board Anglo-Vernacular Middle School, Baffa, to the status of a High School—Non-recurring	...	...	...	1,500
			Contract contingencies ...	30,450	29,300	29,300	29,300
			Contract Contingencies for raising of District Board Anglo-Vernacular Middle School, Baffa, to the status of a High School	...	...	...	880
			Other contingencies... ...	5,382	2,900	3,700	3,800
			Other Contingencies for raising of District Board Anglo-Vernacular Middle School, Baffa, to the status of a High School	...	...	...	1,340
			Deduct :—Lump cut for economy	...	—4,500	—4,500	—5,000
			Total Contingencies ...	48,060	42,700	42,700	47,120
			Total Secondary—Government Secondary Schools ...	3,20,477	3,24,993	3,23,000	3,42,624

DETAILED ACCOUNT NO. 37-B—(b) EDUCATION—SECONDARY—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid to Non-Government Secondary Schools	Maintenance grants to aided secondary schools ...	2,68,790	2,77,200	2,77,200	2,82,200
	Grants-in-aid to the Islamia Technical Anglo-Vernacular Middle School, Nowshera Kalan, for the maintenance of an orphanage and tailoring class attached to the school.		2,500	2,500	2,500
	Grants-in-aid to European and Anglo-Indian Secondary Schools.	2,400	2,400	2,400	2,400
	Grants-in-aid for equipment of schools ...	4,613	5,000	5,000	5,000
	Building grants	41,473	30,000	30,000	30,000
	Total Grants-in-aid to Non-Government Secondary Schools ...	3,17,276	3,17,100	3,17,100	3,22,100

DETAILED ACCOUNT NO. 37-B—(c) EDUCATION—SECONDARY—GRANTS-IN-AID TO LOCAL BODIES FOR SECONDARY EDUCATION

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Recurring Grants-in-aid to Local Bodies.	Contract Grant	2,60,500	2,52,700	2,52,700	2,52,700
	Other Additional Grants ...		18,077	17,857	20,340
	Conversion of the present Vernacular Middle School at Paharpur into Anglo-Vernacular Middle School, with effect from the 1st April 1938	...	...	...	930
	Conversion of District Board Lower Middle School, Thull (Kohat District), into full Anglo-Vernacular Middle School, with effect from the 1st April 1938	...	...	...	4,341
	Conversion of District Board Urdu Girls' Middle School at Tank into a Vernacular Middle School, with effect from the 1st April 1938	...	...	...	1,113
	Conversion of District Board Vernacular Middle School, Chamkani (Peshawar District) into a full Anglo-Vernacular Middle School from the 1st April 1938	...	...	...	667
	Conversion of District Board Anglo-Vernacular Lower Middle School, Badber (Peshawar District) into a full Anglo-Vernacular Middle School, with effect from the 1st April 1938	...	...	...	2,731
	Cenversion of District Board Anglo-Vernacular Lower Middle School, Pabbi, into a full Anglo-Vernacular Middle School, with effect from the 1st April 1938	...	...	...	2,531
	Conversion of District Board Vernacular Middle School at Kotnajibullah, into an Anglo-Vernacular Middle School	...	...	...	554
	Conversion of a Lower Middle School in Hazara District, into an Anglo-Vernacular Middle School, with effect from the 1st April 1938	...	...	...	3,269
	Conversion of District Board Vernacular Middle School, Lund Khawar (Mardan District), into a full Anglo-Vernacular Middle School, with effect from 1st April 1938	...	...	...	659
	Creation of a post of Drawing Master for the District Board Anglo-Vernacular Middle School, Serai Naurang (Bannu District), in the grade of Rs. 50—2—70 less 15 per cent. cut, from the 1st April 1938	...	...	...	468
	Conversion of some District Board Primary Schools for boys into Anglo-Vernacular Middle Schools, with effect from the 1st April 1938	...	...	...	5,320
	Conversion of District Board Anglo-Vernacular Lower Middle School, Ghazi, into full Anglo-Vernacular Middle School, with effect from the 1st April 1938	...	...	...	3,457
	Appointment of 5 English teachers at Rs. 35 per mensem each in District Board Schools in order to convert them into Anglo-Vernacular Lower Middle Schools, with effect from the 1st April 1938	...	...	..	1,685
	Deduct—Actual pay of staff and menials of the District Board Anglo-Vernacular Middle School, Baffa, proposed to be raised to the status of a High School, with effect from the 1st April 1938.	...	...	...	—6,948
	Total Recurring Grants-in-aid to Local Bodies ...	2,60500	2,70,777	2,70,557	2,93,817

DETAILED ACCOUNT NO. 37-B—(c) EDUCATION—SECONDARY—GRANTS-IN-AID TO LOCAL BODIES FOR SECONDARY EDUCATION—concluded

Primary units of appropriation		Actuals, 1936 37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Non-Recurring Grants-in-aid to Local Bodies.	Building and equipment grants	17,310	15,600	15,600	15,000
	Equipment grant for the conversion of the present Vernacular Middle School at Paharpur, into Anglo-Vernacular Middle School, with effect from the 1st April 1938	...	...	...	600
	Equipment grant for the conversion of District Board Lower Middle School, Thull (Kohat District), into full Anglo-Vernacular Middle School, with effect from the 1st April 1938	...	...	...	300
	Equipment grant for the conversion of District Board Urdu Girls' Middle School at Tank, into a Vernacular Middle School, with effect from the 1st April 1938	...	...	...	3,500
	Equipment grant for the conversion of District Board Vernacular Middle School, Chamkani (Peshawar District), into a full Anglo-Vernacular Middle School from the 1st April 1938	...	...	...	600
	Equipment grant for the conversion of District Board Anglo-Vernacular Lower Middle School, Badber (Peshawar District), into a full Anglo-Vernacular Middle School, with effect from the 1st April 1938	...	...	...	600
	Equipment grant for the conversion of District Board Anglo-Vernacular Lower Middle School, Pabbi, into a full Anglo-Vernacular Middle School, with effect from the 1st April 1938	...	...	...	600
	Equipment grant for the conversion of District Board Vernacular Middle School at Kotnajibullah, into an Anglo-Vernacular Middle School	...	...	...	600
	Equipment grant for the conversion of a Lower Middle School in Hazara District into an Anglo-Vernacular Middle School, with effect from the 1st April 1938	...	...	...	600
	Equipment grant for the conversion of District Board Vernacular Middle School, Lund Khowar (Mardan District), into a full Anglo-Vernacular Middle School, with effect from the 1st April 1938	...	...	...	600
	Equipment grant for the conversion of some District Board Primary Schools for boys, into Anglo-Vernacular Middle Schools, with effect from the 1st April 1938	...	...	...	2,000
	Equipment grant for the conversion of District Board Anglo-Vernacular Lower Middle School, Ghazi, into full Anglo-Vernacular Middle School, with effect from the 1st April 1938	...	...	...	600
	Total Non-Recurring Grants to Local Bodies ...	17,310	15,600	15,600	25,600
	Total Grants-in-aid to Local Bodies for Secondary Education.	2,77,810	2,86,377	2,86,157	3,19,417

DETAILED ACCOUNT No. 37-C—EDUCATION—PRIMARY

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Recurring Grants-in-aid to Local Bodies.	Contract Grant	6,77,800	6,72,300	6,72,300	6,72,300
	Other Additional Grants ...	...	5,740	5,740	6,660
	Conversion of 26 posts of pupil teachers on Rs. 20 per mensem serving as Head Mistresses in District Board Girls' Schools, into posts of J. V. Head Mistresses, grade, viz. Rs. 40—2—50.	...	...	...	6,435
	Opening of 10 new District Board Primary Schools for girls, with effect from the 1st April 1938	...	...	...	8,270
	Opening of 50 new District Board Primary Schools with effect from the 1st April 1938	...	...	...	17,375
	Creation of 65 additional pupil teachers' posts at Rs. 20 per mensem each for the District Board Primary Schools, with effect from the 1st April 1938	...	...	...	14,300
	Opening of a Primary School in the Dera Ismail Khan Cantonment, with effect from the 1st April 1938	...	...	...	202
	Total Recurring Grants-in-aid to Local Bodies ...	6,77,800	6,78,040	6,78,040	7,25,542
Non-Recurring Grants-in-aid to Local Bodies.	Building and equipment grants	8,337	7,500	7,500	7,500
	Equipment grants for opening of 10 new District Board Primary Schools for girls, with effect from the 1st April 1938	...	...	...	1,000
	Equipment grants for opening of 50 new District Board Primary Schools, with effect from the 1st April 1938	...	...	...	5,000
	Equipment grant for opening of a Primary School in the Dera Ismail Khan Cantonment, with effect from the 1st April 1938	...	...	...	50
	Total Non-Recurring Grants-in-aid to Local Bodies ...	8,337	7,500	7,500	13,550
	Total Primary ...	6,86,137	6,85,540	6,85,540	7,39,092

Detailed Account No. 37-D—EDUCATION—SPECIAL—Government Special Schools

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Head Master (Rs. 250—25—500/25—600) ...	5,357	5,700	5,700	6,000
			Total Pay of Officers ...	5,357	5,700	5,700	6,000
Pay of Establishment.	17	17	Teachers 1 (Rs. 150—10—250), 4 (Rs. 120—4—160), 1 (Rs. 100—10—150), 1 (Rs. 90—10—140), 1 (Rs. 70—6—100), 2 (Rs. 70—3—100), 1 (Rs. 70), 4 (Rs. 60), 1 (Rs. 30—1—40) and 1 (Rs. 20).	18,199	18,100	17,900	18,600
	1	1	Clerk (Rs. 40—2—90) ...		800	800	900
	15	15	Servants at rates varying from Rs. 14 to Rs. 30 each	3,546	2,900	2,900	2,900
			Leave salary	...	300	300	300
			Opening of a Carpentry Class for 10 boys at Government High School, Dera Ismail Khan, with effect from the 1st April 1938—				
			One Master in charge of the Carpentry class in the grade of Rs. 120-4—160.	...	...	...	1,320
			One arpenter at Rs. 20 per mensem fixed pay	...	...	...	220
			Appointment of a Clerk in the Government Normal School for Women, Peshawar, on Rs. 40 per mensem in the grade of Rs. 40—2—80/2—90, with effect from the 1st April 1938.	...	...	...	374
			Total Pay of Establishment ...	21,745	22,100	21,900	24,614
Allowances and Honoraria.			Travelling allowance ...	125	290	300	300
			Conveyance and headquarters allowances ...	108	200	100	200
			Stipends ...	22,603	22,200	21,700	22,200
			Lahore allowance for the Clerk of the Government Normal School for Women, Peshawar.	...	..	...	55
			Total Allowances and Honoraria ...	22,836	22,690	22,100	22,755
Contingencies ...			Purchase of furniture, apparatus, books, etc. ..	2,403	1,100	1,100	1,100
			Remuneration to Boarding House Medical Attendants ...	...	800	800	800
			Contract contingencies ..	7,902	8,500	9,800	8,500
			Other contingencies ...	4,369	3,400	3,400	3,400
			Contingencies for opening of a Carpentry Class for 10 boys at Government High School, Dera Ismail Khan with effect from the 1st April 1938—				
			(a) Recurring ...	...	...	...	150
			(b) Non-recurring—Equipment ..	...	...	...	300
			Deduct :- Lump cut for economy ...	...	—1,300	—1,300	—1,300
			Total Contingencies ...	14,674	12,500	13,800	12,950
			Total Special—Government Special Schools ...	64,612	62,990	63,500	66,319

Detailed Account No. 37-E—(a) EDUCATION—GENERAL—Direction.

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Pay of Officers ...	1	1	Director of Public Instruction (Rs. 1,500—50—1,750) plus Special Pay Rs. 150. *Charged* ...	*22,710*	*22,800*	*16,300*	*22,800*
			Voted ...	...	...	2,100	...
	1	1	Personal Assistant to the Director of Public Instruction (Rs. 250—25—500/25—600).	7,318	5,400	5,400	5,700
			Leave salary (voted) ...		800	...	800
			Total Pay of Officers ...	30,028	29,000	23,800	29,300
			Charged ...	*22,710*	*22,800*	*16,300*	*22,800*
			Voted ...	7,318	6,200	7,500	6,500
Pay of Establishment.	21	21	Clerks 2 (Rs. 120—10—300), 9 (Rs. 75—5—150), 1 (Rs. 70—5—125), 8 (Rs. 45—3—105), 1 (Rs. 40—2—90) and 1 special pay Rs. 30.	24,633	24,800	21,700	24,800
	9	9	Servants 1 (Rs. 21—½—25), 1 (Rs. 18), 6 (Rs. 14) and 1 (Rs. 6—7½).	1,457	1,500	1,600	1,600
			Temporary establishment ...	..	700	700	700
			Leave salary ...	...	1,000	1,700	...
			Total Pay of Establishment ...	26,090	28,000	25,700	27,100

DETAILED ACCOUNT No. 37-E—(a) EDUCATION—SPECIAL—GENERAL—DIRECTION—concld.

Primary unit of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ... *Charged* ...	*899*	*1,455*	*500*	*1,500*
	Voted ...	606	680	700	700
	Hill and hill journey allowance ... *Charged* ...	*225*	*200*	*200*	...
	Voted ...	634	500	500	...
	Other allowances	896	900	800	900
	Total Allowances and Honoraria ...	3,260	3,735	2,700	3,100
	Charged ...	*1,124*	*1,655*	*700*	*1,500*
	Voted ...	2,136	2,080	2,000	1,600
Contingencies ...	Contract contingencies	7,984	8,000	8,000	8,000
	Other contingencies	1,651	1,500	1,500	1,500
	Deduct—Lump cut for economy	...	—900	—900	—900
	Total Contingencies ...	9,635	8,600	8,600	8,600
	Total Direction ...	69,013	69,335	60,800	68,100
	Charged ...	*23,834*	*24,455*	*17,000*	*24,300*
	Voted ...	45,179	44,880	43,800	43,800

DETAILED ACCOUNT No. 37-E—(b) EDUCATION—GENERAL INSPECTION

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Inspectress of Girls' Schools (Rs. 400-25-1,050) plus Overseas Pay Rs. 150 (*Charged*).	*5,573*	*11,400*	*11,400*	*11,700*
	1	1	Inspector of Vernacular Education (Rs. 650-30-800).	6,966	7,300	5,400	7,600
	1	2	Assistant and Sub-Assistant Inspectresses of Girls' Schools, 1 (Rs. 200—20—400/25—500), 1 Rs. (140—10 250).	6,006	5,070	5,100	5,200
	4	6	District Inspectors of Schools (Rs. 250—25—500/25-600).	23,159	28,650	28,700	23,600
			Leave salary (Voted)	4,305	2,250	2,200	2,500
			Total Pay of Officers	46,009	54,670	52,800	50,600
			Charged ...	*5,573*	*11,400*	*11,400*	*11,700*
			Voted ...	40,436	43,270	41,400	38,900
Pay of Establishment.	11	10	District and Assistant District Inspectors of Schools 1 (Rs. 180—12—240) and 9 (Rs. 120-4—160).	20,953	19,900	19,900	18,300
	21	23	Clerks 1 (Rs. 75—5—150), 6 (Rs. 45—3—105), 14 (Rs. 40—2—90) and 2 (Rs. 30—1½—60/2—70).	14,941	16,130	16,100	16,400
			Raising the scale of pay of the Head Clerk to the District Inspector of Schools, Kohat, from Rs. 40-2-80/2-90 to Rs. 45-3-90/3-105, with effect from the 1st April 1938.	...	...	...	22
			Creation of a post of a Clerk in the grade of Rs. 40—2—90 less 15 per cent. cut, one office peon at Rs. 15 per mensem and one Chaukidar at Rs. 14 per mensem, for the Office of the Sub-Assistant Inspectress of Girls' Schools.	...	..	...	753
	1	1	Physical Supervisor (Rs. 120-4 160) ...	...	1,300	1,300	1,300
	25	29	Servants (Rs. 14 each)	4,470	4,890	4,900	4,900
			Leave salary	765	1,454	1,500	1,600
			Total Pay of Establishment ...	41,129	43,874	43,700	43,275

DETAILED ACCOUNT No. 37-E—(b) EDUCATION—GENERAL—INSPECTION—concld.

Primary units of appropriation			Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	*Charged*	*1,301*	*1,552*	*1,300*	*1,302*
		Voted	15,284	15,216	14,200	14,800
	Conveyance allowance	*Charged*	*92*	*300*	*300*	*300*
		Voted	...	420	400	500
	Cost of passages granted under the Superior Civil Services Rules, 1924 (Charged).		*1,333*	...	...	...
	Other allowances ...		2,978	3,155	2,700	1,700
	Lahore allowance for the Clerk and Peon of the Office of Sub-Assistant Inspectress of Girls' Schools.		...	...	...	66
	Total Allowances and Honoraria		20,988	20,643	18,900	18,666
		Charged	*2,726*	*1,852*	*1,600*	*1,600*
		Voted	18,262	18,791	17,300	17,066
Contingencies ...	Contract contingencies		7,730	7,135	8,000	8,500
	Other contingencies...		668	3,165	2,800	3,300
	Contingencies for the Office of Sub-Assistant Inspectress of Girls' Schools.		...	...	...	600
	Deduct :—Lump cut for economy		...	—1,000	—1,000	—1,000
	Total Contingencies		8,398	9,300	9,800	11,400
	Total Inspection		1,16,524	1,28,287	1,25,200	1,23,941
		Charged	*8,299*	*13,252*	*13,000*	*13,300*
		Voted	1,08,225	1,15,035	1,12,200	1,10,641

DETAILED ACCOUNT No 37-E—(c) EDUCATION—GENERAL—SCHOLARSHIPS

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Scholarships ..	In Arts Colleges	6,927	7,900	8,000	8,000
	In Secondary Schools (males)	5,234	6,500	6,500	6,600
	In Female Schools	19,919	24,400	21,800	28,700
	To increase the number of Special Girls Middle Scholarships of the value of Rs. 5 per mensem each, from 5 to 6 and that of the ordinary scholarships of the value of Rs. 4 per mensem each, from 117 to 137 consequent on the formation of Mardan as a separate district, with effect from the 1st April 1938.	...	...	...	979
	For soldiers' children	11,658	6,200	13,500	75,00
	Miscellaneous scholarships	1,494	2,000	2,000	2,000
	Scholarships to Europeans and Anglo-Indians	270	700	300	600
	Deduct—Probable Savings	...	— 1,300	— 1,300	— 1,300
	Total Scholarships	45,502	46,400	50,800	53,079

DETAILED ACCOUNT NO. 37-E—(*d*) EDUCATION—GENERAL—MISCELLANEOUS

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget, Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Registrar, Departmental Examinations, and Secretary, Text Book Committee (Rs. 250—25—500/25—600).	4,375	4,200	4,200	4,500
			Leave salary		400	400	400
			Total Pay of Officers ...	4,375	4,600	4,600	4,900
Pay of Establishment.	1	1	Clerk (Rs. 75—5—100/5—150) ..	1,653	1,100	1,200	1,200
	1	1	Servant (Rs. 14)		170	200	200
			Leave salary		200	300	100
			Total Pay of Establishment ...	1,653	1,470	1,700	1,500
Allowances and Honoraria.			Travelling allowance	339	680	700	700
			Other allowances		100	100	...
			Total Allowances and Honoraria ...	339	780	800	700
Contingencies ...			Contract contingencies...	2,818	2,800	2,800	2,800
			Home Hygiene and First Aid Classes	11,253	1,200	1,200	1,200
			Presents to school children		800	800	800
			Remuneration to examiners, etc.		9,100	9,100	9,100
			Deduct :—Lump cut for economy	...	—1,300	—1,300	—1,300
			Total Contingencies ...	14,071	12,600	12,600	12,600
Grants-in-aid, Contributions, etc.			Grants-in-aid to the Boy Scouts Association ...	4,500	4,500	4,500	4,500
			Contribution towards the cost of the International Board for Anglo-Indian and European Education.	...	30	...	...
			Total Grants-in-aid, Contributions, etc. ...	4,500	4,530	4,500	4,500
			Total Miscellaneous ...	24,938	23,980	24,200	24,200

DETAILED ACCOUNT NO. 37-F—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND				
	B—High Commissioner				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay ... *Charged* ...	...	8,480	7,160	4,720
	Voted ...	...	3,800	1,680	1,800
	Total Leave Salaries and Deputation Pay ...	...	12,280	8,840	6,520
	Charged ...	...	8,480	7,160	4,720
	Voted ...	...	3,800	1,680	1,800
Sterling Overseas Pay.	Sterling Overseas Pay—(*Charged*)	...	2,160	1,680	...
	Total Charges in England ...	...	14,440	10,520	6,520
	Charged ...	...	10,640	8,840	4,720
	Voted ...	...	3,800	1,680	1,800

Demand No. 17

MEDICAL AND PUBLIC HEALTH

Voted Rs. 8,72,000 ; *Charged Rs. 1,57,000*

Total Rs. 10,29,000

MAJOR HEADS : 38—MEDICAL AND 39—PUBLIC HEALTH

			Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
SUMMARY BY MAJOR HEADS						
38—Medical ...	*Charged* ...	...	*85,024*	*1,00,727*	*97,000*	*1,13,000*
	Voted ...	...	6,13,527	5,84,132	5 63,000	6,04,000
39—Public Health ...	*Charged* ...	...	*22,741*	*17,910*	*16,000*	*44,000*
	Voted ...	...	1,09,914	1,70,826	1,07,000	2,68,000
For Rounding ...	*Charged* ...	...	...	*+363*	...	...
	Voted ...	...	...	+42	...	...
		Total ...	8,31,206	8,74,000	7,83,000	10 29,000
		Charged ...	*1,07,765*	*1,19,000*	*1,13,000*	*1,57,000*
		Voted ...	7,23,441	7,55,000	6,70,000	8,72,000

MEDICAL

Voted Rs. **6,04,000** ; *Charged Rs. 1,13,000*

Total Rs. 7,17,000

MAJOR HEAD : 38—MEDICAL

Head of Department :—Inspector-General of Civil Hospitals, North-West Frontier Province

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Medical Establishment ... *Charged* ...	38-A	*85,143*	*90,187*	*80,300*	*1,00,800*
Medical Establishment ... Voted ...	38-A	60,018	69,798	70,300	67,170
Hospitals and Dispensaries	38-B	4,99,147	4,59,050	4,41,788	4,46,644
Medical Schools and Colleges	38-C	34,712	38,886	36,600	38,700
Mental Hospitals	...	19,655	15,462	13,800	51,256
Charges in England ... *Charged* ...	38-D	...	*10,880*	*17,200*	*11,800*
Charges in England ... Voted ...	38-D	...	800	640	...
Loss or gain by exchange ... *Charged* ...	...	*—119*	...	...	...
Loss or gain by exchange ... Voted ..	...	—5	...	...	...
Rounding *Charged* ...	...	...	*—340*	*— 500*	*+ 400*
Rounding Voted ...	...	...	+ 136	—128	+ 230
Total 38—Medical ...		6,98,551	6,84,859	6,60,000	7,17,000
Charged ...	...	*85,024*	*1,00,727*	*97,000*	*1,13,000*
Voted ...	...	6,13,527	5,84,132	5,63,000	6,04,000

DETAILED ACCOUNT NO 38-A—MEDICAL—MEDICAL ESTABLISHMENT

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Inspector-General of Civil Hospitals (Rs. 2,750)—*Charged.*	75,176	*33,000*	*33,000*	*33,000*
	3	3	Civil Surgeons (Rs. 500—1,850)—*Charged* ...		*40,460*	*32,300*	*57,300*
	1	2	Civil Surgeons (Rs. 600—900)—Voted ...	22,552	22,150	23,200	20,200
	1	1	Personal Assistant (Rs. 350—600) ...		7,200	7,200	7,200
			Leave Salary (*Charged*)	...	*4,650*	*4,900*	...
			Total Pay of Officers ...	97,728	1,07,460	1,00,600	1,17,700
			Charged ...	*75,176*	*78,110*	*70,200*	*90,300*
			Voted ...	22,552	29,350	30,400	27,400

DETAILED ACCOUNT No. 38-A—MEDICAL—MEDICAL ESTABLISHMENT—*concluded*

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	15	15	Clerks 3 (Rs. 120—10—300), 6 (Rs. 75—5—150), and 6 (Rs. 45—3—105).	20,888	21,421	19,700	22,400
	8	8	Servants (at rates varying from Rs. 14 to Rs. 25)	1,609	1,572	1,600	1,600
			Temporary establishment ...	...	75	100	100
			Appointment of a Stenographer to the Inspector-General of Civil Hospitals in the grade of Rs. 65—5—130, plus Lahore allowance of Rs. 5 per mensem.	...	...	...	715
			Leave salary	...	1,232	2,100	1,200
			Deduct probable savings	...	...	...	500
			Total Pay of Establishment ...	22,497	24,300	23,500	25,515
Allowances and Honoraria.			Honoraria to Surgeons (*Charged*) ...	*1,000*	*1,000*	*1,000*	*1,000*
			Travelling allowance ... *Charged* ...	*7,404*	*8,827*	*7,700*	*7,100*
			Travelling allowance ... Voted ...	1,402	2,134	2,400	1,600
			Hill and hill journey allowances ... *Charged*	...	*200*	*200*	...
			Hill and hill journey allowances ... Voted ...	1,342	1,550	1,600	...
			Local and other allowances	512	517	500	500
			Lahore allowance for the Stenographer to the Inspector-General of Civil Hospitals.	...	...	..	55
			Fees for Imperial Serologists	4,180	4,320	4,300	4,500
			Total Allowances and Honoraria ...	15,840	18,548	17,700	14,755
			Charged ...	*8,404*	*10,027*	*8,900*	*8,100*
			Voted ...	7,436	8,521	8,800	6,655
Contingencies ...			Contract contingencies ...	5,196	5,200	5,200	5,200
			Other contingencies ...	2,337	2,617	2,400	2,400
			Deduct — Lump cut for economy	...	190	...	...
			Total Contingencies ...	7,533	7,627	7,600	7,600
Grants-in-aid, Contributions, etc.			Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*1,563*	*2,050*	*1,200*	2,400
			Total Medical Establishment ...	1,45,161	1,59,985	1,50,600	1,67,970
			Charged ...	*85,143*	*90,187*	*80,300*	*1,00,800*
			Voted ...	60,018	69,798	70,300	67,170

DETAILED ACCOUNT No. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
SUMMARY	Rs.	Rs.	Rs.	Rs.
Lady Reading Hospital	1,61,215	1,64,046	1,62,988	1,62,088
Other Hospitals and Dispensaries	2,36,330	1,96,322	1,80,000	2,09,416
Grants-in-aid to Hospitals and Dispensaries	1,01,602	98,682	98,800	75,140
Total Hospitals and Dispensaries ...	4,99,147	4,59,050	4,41,788	4,46,644

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			1.—LADY READING HOSPITAL				
Pay of Officers ...	4	4	Assistant Surgeons (Rs. 225—15—450 ...	17,346	18,222	17,000	15,800
			Total Pay of Officers ..	17,346	18,222	17,000	15,800

DETAILED ACCOUNT NO. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES—*continued*

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	4	4	Sub-Assistant Surgeons 3 (Rs. 70—4—130), 1 (Rs. 150—175) plus special pay Rs. 20 per mensem each.	41,541	7,757	7,600	8,570
	14	14	Matrons and Nurses 1 (Rs. 350), 2 (Rs. 250) and 11 (Rs. 80).		19,440	19,100	19,440
	25	25	Compounders and Dressers (at rates varying from Rs. 12 to Rs. 50 plus Frontier Allowance Rs. 7-8-0).		11,088	11,670	12,200
	1	1	Clerk (Rs. 75—5—150) ...	6,652	1,315	1,320	1,370
	32	32	Servants (at rates varying from Rs. 16 to Rs. 60).		8,130	8,350	8,120
			Leave salary ...	...	466	460	400
			Temporary Establishment ...	...	1,000	1,000	1,000
			Deduct probable savings ...	...		...	1,000
			Total Pay of Establishment ...	48,193	49,196	49,500	50,100
Allowances and Honoraria.			Travelling allowance ...	1,992	1,940	1,800	1,500
			House-rent and other allowances ...	2,020	2,700	2,700	2,700
			Total Allowances and Honoraria ...	4,012	4,640	4,500	4,200
Contingencies ...			Medicines supplied by the Military Department ...	60,204	11,000	11,000	11,000
			Cost of medicines ...		10,000	10,000	10,000
			X-Ray charges ...		4,000	4,000	4,000
			Diet of patients ...		17,000	17,000	17,000
			Other supplies and services ...		12,000	12,000	12,000
			Cost of vaccine ...		400	400	400
			Cost of stores purchased from England ...		7,500	7,500	7,500
			Contract contingencies ...	23,052	23,968	23,968	23,968
			Other contingencies ...	8,408	8,400	8,400	8,400
			Deduct — Lump cut for economy ...	...	2,280	2,280	2,280
			Total Contingencies ..	91,664	91,988	91,988	91,988
			Total Lady Reading Hospital ..	1,61,215	1,64,046	1,62,988	1,62,088

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39	2—OTHER HOSPITALS AND DISPENSARIES	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Pay of Officers ...	13	13	Assistant Surgeons (Rs. 225—15—450) ...	53,437	57,923	51,600	60,000
			Appointment of an Assistant Surgeon for Dadar Sanitorium.	..	...	...	3,025
			Deduct probable savings	..	...	...	2,000
			Total Pay of Officers ...	53,437	57,923	51,600	61,025
Pay of Establishment.	32	34	Female Sub-Assistant Surgeons 4 (Rs. 75—5—175), Sub-Assistant Surgeons 1 (Rs. 75—5—145), 1 (Rs. 160—175), 5 (Rs. 150—175) and 37 (Rs. 70—4—130) plus special pay Rs. 20 per mensem each.	1,09,962	78,391	1,21,000	80,100
	94	97	Compounders and Dressers (at rates varying from Rs. 12 to Rs. 50 plus Frontier Allowance Rs. 7-8-0).		46,748		46,600
			Appointment of one matron at Rs. 100 per mensem, one Clerk in the grade of Rs. 75—5—150, two Compounders, six Ward Orderlies at Rs. 20 per mensem each, one Peon at Rs. 15 per mensem and one Chaukidar at Rs. 17 per mensem in connection with T. B. Sanitorium at Dadar.	...	...		2,186
			Appointment of two Female Sub-Assistant Surgeons in the grade of Rs. 75—5—175, plus Frontier allowance at Rs. 20 per mensem each, for the Kulachi and Charsadda Civil Hospitals.	...	...		2,420
	22	26	Servants (at rates varying from Rs. 13 to Rs. 14).	3,288	3,840		4,300
			Deduct—Probable savings ..	...	4,000	4,000	10,200
			Total Pay of Establishment ...	1,13,250	1,24,979	1,17,000	1,25,606

DETAILED ACCOUNT NO. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES—*concluded*

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	15,192	12,028	15,000	12,000
	House rent and other allowances	5,456	4,476	2,600	5,200
	Fees for conducting *post mortem* and other medico-legal examinations.	...	2,705	2,200	1,700
	Total Allowances and Honoraria ...	20,648	19,209	19,800	18,900
Contingencies ...	Medicines supplied by Military Department ...	39,946	12,220	12,100	18,300
	Cost of medicines		2,075	1,800	3,600
	Quinine for prophylactic use		5,000	5,000	5,000
	Diet of patients		500	500	2,500
	Other supplies and services		6,864	8,300	5,100
	Expenditure from charity boxes		500	500	500
	Cost of vaccine		2,150	1,900	1,900
	Subsidising of 5 Medical Practitioners in the villages of the North-West Frontier Province to afford medical aid to the rural population.		9,040	9,000	9,000
	Supplies and Services for the Police Training School at Hangu.		500	500	...
	Opening of two more rural Dispensaries in the North-West Frontier Province.		6,609	4,900	...
	Initial grant for equipment and other recurring charges required for the newly constructed family wards in the Civil Hospital, Topi, with effect from the 1st October 1937.		870	900	...
	Contingencies for the T. B. Sanitorium at Dadar ...	...	...	...	19,025
	Training of Female Compounders ...	...	...	...	360
	Contract contingencies	8,617	10,387	9,400	11,400
	Other contingencies	432	2,130	3,300	4,000
	Contingencies for Mardan District	...	156	200	...
	Deduct — Lump cut for economy ...	...	1,490	1,500	3,500
	Total Contingencies ...	48,995	57,511	56,800	77,185
	Total Other Hospitals and Dispensaries ...	2,36,330	2,59,622	2,45,200	2,82,716
	Deduct recoverable from Local Bodies ...	...	63,300	65,200	73,300
	Net other Hospitals and Dispensaries ...	2,36,330	1,96,322	1,80,000	2,09,416
	3—GRANTS-IN-AID TO HOSPITALS AND DISPENSARIES				
Grants-in-aid to Hospitals and Dispensaries.	Grants to hospitals and dispensaries ...	1,01,602	98,682	98,800	74,700
	Recurring grant-in-aid for the Haripur Municipal Committee.	...	...	...	440
	Total Grants-in-aid to Hospitals and Dispensaries ...	1,01,602	98,682	98,800	75,140

DETAILED ACCOUNT No. 38-C - MEDICAL - MEDICAL SCHOOLS AND COLLEGES

Primary unit of appropriation		Actuals, 1936-37	Budget, Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Medical Schools and Colleges.	Sholarships	5,990	4,636	4,300	5,600
	Share of the cost of the King Edward Medical College, Lahore, and Medical School, Amritsar, paid to the Punjab Government.	28,722	31,250	28,800	29,100
	Grant-in-aid to the Women's Christian Medical College, Ludhiana, for training North-West Frontier Province students.	...	3,000	3,500	4,000
	Total Medical Schools and Colleges ..	34,712	38,886	36,600	38,700

DETAILED ACCOUNT No. 38-D - MEDICAL - MENTAL HOSPITAL

Primary unit of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	One Sub-Assistant Surgeon in the grade of Rs. 70-4-130/150-175, plus Rs. 20. Frontier allowance and Mental Hospital allowance of Rs. 40 per mensem, less 15 per cent. cut, one Compounder at Rs. 20, plus Frontier allowance of Rs. 7-8-0 and Mental Hospital allowance of Rs. 3 per mensem, less 15 per cent. cut, one Clerk at Rs. 50 per mensem, less 15 per cent. cut, two female attendants at Rs. 21 per mensem each, for opening of a Mental Ward in the Peshawar Central Jail for North West Frontier Province Lunatics.	...	...	...	2,436
	Total Pay of Establishment ...	...	...	...	2,436
Allowances and Honoraria.	Travelling allowance in connection with the Mental Ward in the Central Jail, Peshawar.	...	...	...	200
	House-rent and other allowances for Mental Ward Staff.	...	...	...	220
	Total allowances and honoraria ...	...	...	...	420
Contingencies ..	Diet of patients in connection with the opening of a Mental Ward.	...	...	...	21,800
	Cost of medicines in connection with the opening of a Mental Ward.	...	...	...	1,000
	Other Supplies and Services in connection with the opening of a Mental Ward.	...	..	...	11,600
	Contract Contingencies in connection with the opening of a Mental Ward.	...	...	...	800
	Total Contingencies ...	..	...	...	35,200
Charges paid to other Governments, Department, etc.	Maintenance charges of North-West Frontier Province Lunatics paid to other Governments, Departments, etc.	19,665	15,462	13,800	13 200
	Total Mental Hospital ...	19,655	15,462	13,800	51,256

DETAILED ACCOUNT No. 38-E—MEDICAL—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1936 37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND.				
	High Commissioner.				
Leave Salaries and Deputation Pay.	Leave salaries and deputation pay ... *Charged* ...	...	*720*	*10,240*	*4,840*
	Voted ...	...	800	640	...
	Total Leave Salaries and Deputation Pay	...	1,520	10,880	4,840
	Charged ...	...	*720*	*10,240*	*4,840*
	Voted ...	...	800	640	...
Sterling Overseas Pay.	Sterling overseas pay (*Charged*)	...	*10,160*	*6,960*	*6,960*
	Total High Commissioner ...	...	11,680	17,840	11,800
	Charged ..	...	*10,880*	*17,200*	*11,800*
	Voted ...	...	800	640	...
	Total Charges in England ...	...	11,680	17,840	11,800
	Charged ...	...	*10,880*	*17,200*	*11,800*
	Voted ...	...	800	640	...

PUBLIC HEALTH

Voted Rs. 2,68,000 ; *Charged Rs. 44,000*

Total Rs. 3,12,000

MAJOR HEAD : 39—PUBLIC HEALTH

Head of Department :—Inspector-General of Civil Hospitals, North-West Frontier Province

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
SUMMARY		Rs.	Rs.	Rs.	Rs.
Public Health Establishment ... *Charged* ...	39-A	*22,764*	*15,337*	*13,600*	*18,700*
Public Health Establishment ... Voted ...		78,176	85,525	84,500	85,589
Grants-in-aid for Public Health purposes ...	39-B	12,915	66,429	6,300	1,65,300
Expenses in connection with epidemic diseases ...	39-C	18,823	18,619	16,600	16,700
Pasteur Institutes ...	..	...	...	...	...
Charges in England .. *Charged* ...	39-D	...	2,800	2,640	24,800
Charges in England .. Voted ...					
Loss or gain by exchange ... *Charged* ...	...	*—23*	...	...	...
Loss or gain by exchange ... Voted ...	...	...	...	...	...
For rounding ... *Charged* ...	...	...	*−227*	*−240*	*+500*
For rounding ... Voted ...	...	...	+253	400	+411
Total 39 - Public Health ...	...	1,32,655	1,88,736	1,23,000	3,12,000
Charged ...	...	*22,741*	*17,910*	*16,000*	*44,000*
Voted ...	...	1,09,914	1,70,826	1,07,000	2,68,000

DETAILED ACCOUNT NO. 39-A—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	*Assistant Director of Public Health (Rs. 1,500—1,800 and special pay Rs. 250) (Charged).*	*18,234*	*12,081*	*11,600*	*15,700*
			Voted ...	...	3,058	3,300	...
	1	1	Health Officer, Peshawar (Rs. 600—30—900) ...	17,618	10,183	9,600	6,600
	1	1	Assistant Surgeon in charge, Provincial Laboratory (Rs. 300—15—450) plus special pay Rs. 100 per mensem.		5,349	5,300	4,100
			Leave salary	...	...	2,900	600
			Total Pay of Officers ...	35,852	30,671	32,700	27,000
			Charged ...	*18,234*	*12,081*	*11,600*	15,700
			Voted ...	17,618	18,590	21,100	11,300
Pay of Establishment.	6	6	Superintendents of Vaccination—6 (Rs. 40—4—60/5—90) and sanitation allowances (1 at Rs. 25 for six months).	12,908	4,314	4,200	4,400
	1	1	Vaccinator (Rs. 18—1—23/24—2—40 and special pay at Rs. 5 per mensem).		515	500	500
	3	3	Laboratory establishment (2 at Rs. 40—2—80/2—90 and 1 at Rs. 14 per mensem).		1,616	1,600	1,700
	3	3	Establishment for the medical inspection of school children (Sub-Assistant Surgeons at Rs. 70—4—130 and special pay at Rs. 50 and Frontier Allowance at Rs. 20 per mensem each) and special pay at Rs. 10 per mensem to the Head Clerk to the Assistant Director of Public Health and special pay of Rs. 30 each to two persons.		7,275	6,200	8,700
	2	2	Clerks (1 at Rs. 100—6—160/8—200 and 1 at Rs. 40—2—80/2—90).	3,803	3,088	3,000	3,100
	5	5	Servants (1 at Rs. 20—½—25, 1 at Rs. 18 and 3 at Rs. 14 per mensem each).		984	1,000	1,000
	2	2	Driver and Mechanic at Rs. 50 per mensem each in connection with rural uplift in the North-West Frontier Province.	9,053	540	500	500
	5	5	Establishment for Travelling Dispensary for the Hazara District.		3,080	2,800	2,700
			One Driver and ene cleaner for Sentinal Watering Wagon, Peshawar.	...	660	700	700
			Entertainment of the following staff in connection with the opening of Child Welfare Centres at Peshawar and Dera Ismail Khan :—				
	2	2	Health Workers 1 (Rs. 250—10—300), 1 (Rs. 200—10—250).				
	2	2	Assistant Health Visitors at Rs. 90 per mensem each	...	8,400	6,600	6,700
	3	3	Dais at Rs. 20 per mensem each ...	...	..		
			Appointment of one peon for Mardan District ...	...	168	100	
			Appointment of a Health Officer and a Medical Inspector of Schools in the grade of Rs. 70—4—130 plus Frontier Allowance Rs. 20 per mensem each and 2 special pays (1 at Rs. 45 and the other at Rs. 50 per mensem) for Mardan District.	...	3,768	2,600	... 2,600
			One Sub-Assistant Surgeon in the grade of Rs. 70—4—130/150—175 and Frontier Allowance at Rs. 20 plus special pay of Rs. 25 per mensem less 15 per cent. cut and two Compounders for the Travelling Dispensary, Peshawar District.	...	...	...	2,739
			Leave salary	...	500	500	500
			Deduct probable savings ...	...	...	...	500
			Total Pay of Establishment	[illegible]	[illegible]	[illegible]	[illegible]

DETAILED ACCOUNT No. 39-A—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—*concluded*

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance... ... *Charged* ...	*4,009*	*2,910*	*1,700*	*2,000*
	Voted ...	[illegible],188	3,371	4,000	3,500
	Travelling allowance in connection with the Travelling Dispensary of Peshawar District.	...	...	...	550
	Other allowances ... Voted ...	2,362	3,276	2,900	3,200
	Total Allowances and Honoraria ...	9,559	9,557	8,600	9,250
	Charged ...	*4,009*	*2,910*	*17,00*	*2,000*
	Voted ...	5,550	6,647	6,900	7,250
Contingencies ...	Other Supplies and Services	14,464	10,090	8,900	10,000
	Supplies and Services and other contingencies in connection with rural uplift in the North-West Frontier Province.	3,569	3,700	3,700	3,700
	Contract contingencies	1,658	1,700	1,700	1,700
	Other contingencies	9,553	1,525	3,900	2,600
	Subsidising of ten more Dais in selected villages ...	...	...	...	2,750
	Cost of medicines for Travelling Dispensary for the Hazara District.	...	1,500	1,500	1,500
	Cost of medicines, etc., for Travelling Dispensary for the Peshawar District.	...	...	...	550
	Contingencies for Mardan Distrtct	...	650	700	500
	Contingencies in connection with the opening of Child Welfare Centre.	...	10,102	10,100	10,100
	Extension of the scheme of Medical Inspection ot School Children in the rural areas.	...	543	500	1,200
	Deduct — Lump cut for economy	...	740	800	3,300
	Total Contingencies ...	29,244	29,080	30,200	31,300
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*521*	*346*	*300*	*1,000*
Miscellaneous ...	Expenditure on Rural Sanitation met from the Depesit Account of Grants form the Central Government for Economic Development and Improvement of Rural Areas.	...	...	...	4,900
	Total Public Health Establishment ...	1,00,940	1,04,562	1,02,100	1,08,789
	Charged ...	*22,764*	*15,337*	*13,600*	*18,700*
	Voted ...	78,176	89,225	88,500	90,089
	Deduct—Amount recoverable from Local Bodies (voted).	...	3,700	4,000	4,500
	Net Total Public Health Establishment	1,00,940	1,00,862	98,100	1,04,289
	Charged ...	*22,764*	*15,337*	*13,600*	*18,700*
	Voted ...	78,176	85,525	84,500	85,589

DETAILED ACCOUNT No. 39-B—PUBLIC HEALTH—GRANTS-IN-AID FOR PUBLIC HEALTH PURPOSES

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid for Public Health Purposes.	Grants-in-aid for Public Health Purposes ...	12,915	66,429	6,300	65,300
	Grants-in-aid for the supply of drinking water to the inhabitants of certain dry areas of the Province.	...	...	...	1,00,000

Detailed Account No. 39-C—PUBLIC HEALTH—Expenses in connection with Epidemic Diseases

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	...	Temporary appointment of an Assistant Surgeon (Rs. 300—15—450)	1,451	...	700	...
			Total Pay of Officers ...	1,451	...	700	...
Pay of Establishment.	1	1	Sub-Assistant Surgeon (Rs. 70—4—130 and Frontier allowance Rs. 20 plus Epidemic duty allowance Re. 0-12-0 per diem).	4,436	1,252	2,900	2,100
	1	1	Compounder (Rs. 30 plus Frontier allowance Rs. 7-8-0 per mensem plus Epidemic duty allowance Re. 0-4-0 per diem).		325		400
			Temporary establishment	...	3,072	...	800
			Total Pay of Establishment ...	4,436	4,649	2,900	3,300
Allowances and Honoraria.			Travelling allowance	1,368	970	900	900
			Total Allowances and Honoraria ...	1,368	970	900	900
Contingencies ...			Purchase of quinine	3,500	3,500	3,500	3,500
			Medicines, medical and inoculation equipment ...	7,246	7,500	7,500	7,500
			Contingencies	822	1,300	1,300	1,300
			Deduct—Lump cut for economy	...	300	300	300
			Total Contingencies ...	11,568	12,000	12,000	12,000
Grants-in-aid to District Boards and Municipalities.			Grants-in-aid to District Boards and Municipalities ...		1,000	100	1,000
			Deduct—Lump cut for economy	...	...	...	500
			Total Expenses in connection with Epidemic Diseases ...	18,823	18,619	16,600	16,700

Detailed Account No. 39-D—PUBLIC HEALTH—Charges in England

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	Charges in England				
	High Commissioner.				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay (*Charged*) ...	...	...	...	20,000
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*)	...	2,800	2,640	4,800
	Total High Commissioner ...	...	2,800	2,640	24,800
	Charged ...	...	2,800	2,640	24,800
	Total charges in England ...	...	2,800	2,640	24,800
	Charged ...	...	2,800	2,640	24,800

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AGRICULTURE

Voted Rs. 2,54,000 ; *Charged Rs. Nil*

Total Rs. 2,54,000

MAJOR HEAD : 40—AGRICULTURE

Head of Department :—Secretary, Development Departments

SUMMARY.		Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
Agricultural Department— Direction ...	*Charged* ...	40-A (1)	*34,982*	*44,654*	*42,750*	...
	Voted ...		44,406	23,260	22,450	20,752
District Work ...		40-A (2)	...	51,960	49,500	...
Seed Distribution Scheme ...		40-A (3)	...	52,060	52,400	52,350
Superintendence ...		40-A (4)	...	...	...	32,005
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.		40-A (5)	...	...	...	23,488
Experimental Farms ..	*Charged* ...	40-B	*335*	...	...	...
	Voted ...		1,71,776	75,260	80,200	70,199
Agricultural Experiments and Research ...		40-C	...	2,200	...	14,243
Agricultural Education ...		40-D	...	12,010	9,700	15,409
Scheme for the improvement of Agricultural marketing in India ...		40-E	...	10,737	11,300	11,100
Demonstration Plots Scheme ...		40-F	...	...	3,000	8,780
Fruit Cultivation Scheme ...		40-G	...	...	4,040	5,380
Charges in England ...	*Charged* ...	40-H	...	*880*	*1,080*	...
	Voted ...		...	4,560	5,360	720
Loss or gain by exchange ...	*Charged* ...	...	*—57*	...	...	...
	Voted ...	...	—3	...	...	...
Rounding ...	*Charged* ...	...	...	*+ 466*	*+ 170*	...
	Voted ...	..	...	—47	+ 50	— 426
	Total 40—Agriculture ..	...	2,51,439	2,78,000	2,82,000	2,54,000
	Charged ...	...	*35,260*	*46,000*	*44,000*	...
	Voted ...	...	2,16,179	2,32,000	2,38,000	2,54,000

DETAILED ACCOUNT No. 40-A (1)—AGRICULTURE—AGRICULTURAL DEPARTMENT—DIRECTION

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	...	Director at Rs. 3,000 per mensem (*Charged*) ...	*30,579*	...	...	...
			Deduct on account of emergency cut in pay (*Charged*).	...	*40,600*	*39,200*	...
			Officer on special duty (*Charged*) ...	...	...	...	...
	1	...	Personal Assistant ...	605	2,000	1,000	...
			Leave salary ...	...	...	1,000	...
			Total Pay of Officers *Charged* ...	*30,579*	*40,600*	*39,200*	...
			Voted ...	605	2,000	2,000	...
Pay of Establishment.	4	12	Clerks 2 (Rs. 105—10—255), 1 (Rs. 200—20—500) 3 (Rs. 65—5—130), 6 (Rs. 40—3—90).	10,265	12,788	13,900	12,743
			Retention of post of the propaganda clerk for one year 1938-39, on Rs. 40 per mensem fixed pay.				480
	3	6	Servants 1 (Rs. 20—1—25) and 5 (Rs. 14) ...				1,105
			Temporary establishment for exploitation of shisham trees.	...	...		...
			Temporary Establishment for the enquiry and compilation of accounts.	...	1,312		...
			Leave salary ...	...	600	...	...
			Total Pay of Establishment ...	10,265	14,700	13,900	14,328

DETAILED ACCOUNT NO. 40-A (1)—AGRICULTURE—AGRICULTURAL DEPARTMENT—DIRECTION—concluded

Primary units of appropriation			Actuals, 1936-37	Budget, Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ...	*Charged* ...	3,571	3,454	2,950	...
		Voted ..	1,823	960	750	800
	Other allowances		495	600	800	624
	Total Allowances and Honoraria ...		5,889	5,014	4,500	1,424
		Charged ...	3,571	3,454	2,950	...
		Voted ...	2,318	1,560	1,550	1,424
Contingencies ...	Contingencies		25,218	5,000	5,000	5,000
	Total Contingencies ...		25,218	5,000	5,000	5,000
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).		832	600	600	..
	Total Grants-in-aid, Contributions, etc. (*Charged*).		832	600	600	...
Establishment Charges payable to other Governments, Departments, etc.	Establishment charges payable to other Governments, Departments, etc.		6,000	...	..	..
	Total establishment charges payable to other Governments, Departments, etc.,		6,000	...	...	...
	Total Agricultural Department — Direction ...		79,388	67,914	65,200	20,752
		Charged ...	34,982	44,654	42,750	...
		Voted ...	44,406	23,260	22,450	20,752

DETAILED ACCOUNT NO. 40-A (2)—AGRICULTURE—AGRICULTURAL DEPARTMENT—DISTRICT WORK

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
			DISTRICT WORK				
Pay of Officers ...	2	..	Extra Assistant Directors of Agriculture (Rs. 200—25—750).	...	7,000	7,000	...
			Total Pay of Officers ...	...	7,000	7,000	...
Pay of Establishmetn.	7	...	Agricultural Assistants, 4 (Rs. 100—10—300) and 3 (Rs. 70—4—180).				
	9	...	Clerks, 1 (Rs. 70—5—125), 2 (Rs. 50—4-110), 1 (Rs. 40—2-90) and 5 (Rs. 35—2—75).	...	22,500	21,200	...
	22	...	Servants (Rs. 13—50) ...				
			Appointment of six temporary Kamdars in the grade of (Rs. 20—1—30/2—50 less 15 per cent. cut.)	...	510		
			Leave salary ...	...	1,040		

DETAILED ACCOUNT NO. 40-A (2)—AGRICULTURE—AGRICULTURAL DEPARTMENT—DISTRICT WORK—concluded

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance		8,210	8,200	...
	Other allowances	..	...	400	...
	Total Allowances and Honoraria ...	...	8,210	8,600	...
Contingencies ...	Contingencies	...	11,900	12,500	...
	Total Contingencies ...	...	11,900	12,500	...
Establishment charges paid to other Governments, Departments, etc.	Establishment charges paid to other Governments, Departments, etc.	...	800	200	...
	Total District Work ...	...	51,960	49,500	...

DETAILED ACCOUNT NO. 40-A (3)—AGRICULTURE—AGRICULTURAL DEPARTMENT—SEED DISTRIBUTION SCHEME

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	Appointment of 2 Agricultural Assistants Rs. (70—4—180 less 15 per cent. cut), 2 Accountants (Rs. 35—2—75) and 2 Peons (Rs. 14).	...	2,616	2,800	2,900
	Total Pay of Establishment		2,616	2,800	2,900
Allowances and Honoraria.	Travelling allowance	...	960	1,100	950
	Total Allowances and Honoraria ...	...	960	1,100	950
Contingencies ...	Cost of seed	...	50,000	50,000	50,000
	Other Contingencies	...	200	200	200
	Deduct—Lump cut for economy	...	−1,716	−1,700	−1,700
	Total contingencies ...	...	48,484	48,500	48,500
	Total Seed Distribution Scheme ...	...	52,060	52,400	52,350

DETAILED ACCOUNT NO. 40-A (4)—AGRICULTURE—AGRICULTURAL DEPARTMENT—SUPERINTENDENCE

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	...	2	Extra Assistant Directors of Agriculture (Rs. 200—25—750).	...	...	...	8,700
			Leave salary	...	...	...	900
			Total Pay of Officers ...	...	...	...	9,600
Pay of Establishment.	...	9	Clerks 2 (Rs. 50—4—110), 1 (Rs. 70—5—125), 6 (Rs. 35—2—75).	...	...	...	6,400
	...	8	Servants (at rates varying from Rs. 13 to Rs. 50)	...	...	...	1,400
			Appointment of a Record Clerk for Southern Circle in the grade of Rs. 35—2—75.	...	...	...	385
			Conversion of the post of Accountant into Head Clerk from Rs. 50—4—110 to Rs. 70—5—125 in the Southern Circle.	...	...	...	220
			Leave salary	...	...	...	400
			Total Pay of Establishment ...	...	...	...	8,805
Allowances, and Honoraria.			Travelling allowance	...	...	...	3,900
			Other allowances	...	...	...	500
			Total Allowances and Honoraria ...	...	...	...	4,400
Contingencies ..			Other contingencies	...	...	...	9,200
			Total Contingencies ...	...	..	...	9,200
			Total Superintendence ...	...	...	...	32,005

Detailed Account No. 40-A (5)—AGRICULTURE—Agricultural Department—Agricultural Demonstration and Propaganda including Public Exhibitions and fairs

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	...	17	Agricultural Assistants and Kamdars, 3 (Rs. 100-10-300) and 3 (Rs. 70-4-180), 11 (at varying rates from Rs. 13-50).	...	...	...	11,800
			Conversion of the posts of 6 temporary Kamdars on permanent basis.	...	...	...	1,254
			Appointment of one peon from the 1st April 1938.	...	...	...	154
			Leave salary	...	..	...	600
			Total Pay of Establishment ...	...	...	...	13,808
Allowances, and Honoraria.			Travelling allowance	...	...	...	4,300
			Travelling allowance for conversion of the posts of 6 temporary Kamdars on permanent basis.	...	...	...	1,080
			Total Allowances and Honoraria ...	...	...	...	5,380
Contingencies ...			Other contingencies	...	...	...	2,700
			Provision of funds for prizes and other contingent charges at the Agricultural Exhibitions in the Northern Circle.	...	...	...	800
			Total Contingencies ...	...	...	...	3,500
Establishment charges payable to other Governments, Departments, etc.			Esablishment charges payable to other Governments, Departments, etc.	...	...	...	800
			Total Agricultural Demonstration and Propaganda including Public Exhibitions and fairs	...	...	...	23,488

Detailed Account No. 40-B—AGRICULTURE—Experimental Farms

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	...	...	Agricultural Officer (Rs. 350-50-1,250) *Charged* ...	335	...	...	...
			Voted ...	7,205	...	...	...
	...	...	Extra Assistant Directors of Agriculture (Rs. 200-25-750).		...	...	...
			Leave salary ... *Charged* ...	...	...	...	...
			Voted ...	...	...	...	...
			Deduct on account of emergency cut in pay. *Charged* ...	...	...	...	...
			Voted ...	...	...	...	...
			Total Pay of Officers ...	7,540	...	...	...
			Charged ...	335	...	...	...
			Voted ...	7,205	...	...	...
Pay of Establishment.	8	8	Agricultural Assistants 2 (Rs. 100-10-300) and 6 (Rs. 70-4-180).				8,150
	3	3	Clerks 1 (Rs. 40-2-90); 2 (Rs. 35-2-75) ...	38,245	10,010	10,600	1,600
	4	5	Servants (at rates varying from Rs. 13 to Rs. 50) ...				1,150
			Temporary Establishment for marketing of Tarnab fruits.	...	1,100	1,100	1,391
			Appointment of two peons from the 1st April 1938.	...	...	...	308
			Leave salary	...	...	600	600
			Total Pay of Establishment ...	38,245	11,110	12,300	13,199

DETAILED ACCOUNT NO. 40-B—AGRICULTURE—EXPERIMENTAL FARMS—concluded

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Allowances, and Honoraria.	Travelling allowance	17,727	860	1,100	900
	Travelling allowance for marketing of fruit ...	...	100	100	100
	Other allowances	308	1,000	600	400
	Total Allowances and Honoraria ...	18,035	1,960	1,800	1,400
Contingencies ...	Purchase of pure seed for distribution to Zamindars ...	} 1,08,291	...	...	...
	Contingencies for marketing of fruit		12,500	16,500	12,500
	Contingencies for preservation of fruit		3,000	3,000	3,000
	Manufacture of bone-meal manure		...	} 46,600	
	Scholarships and stipends		...		
	Honoraria to Professors of the Islamia College for supervision work.		...		...
	Growing crops to feed the live-stock and selling the produce in the form of milk, butter, ghee, flesh, etc.		1,400		
	Contingencies for distribution of seed				
	Other contingencies		47,265	...	44,700
	Deduct—Lump cut for economy	...	—1,975	...	—4,600
	Total Contingencies ...	1,08,291	62,190	66,100	55,600
	Total Experimental Farms ...	1,72,111	75,260	80,200	70,199
	Charged ...	335	...	...	...
	Voted ...	1,71,776	75,260	80,200	70,199

DETAILED ACCOUNT NO. 40-C—AGRICULTURE—AGRICULTURAL EXPRIMENTS AND RESEARCH

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate 1938-39
			SUGARCANE RESEARCH SCHEME	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	...	1	**Sugarcane Specialist (Rs. 250—25—350)**	...	300	...	750
			Total Pay of Officers ...	...	300	...	750
Pay of Establishment.	...	1	**Chemical Assistant (Rs. 160—10—200)**	...	} 800	...	} 923
	...	1	**Agricultural Assistant (Rs. 70—4—180)**	...			
	...	1	**Clerk (Rs. 40—3—90)** ...	...			
	...	2	**Kamdars (Rs. 20—1—30)** ...	...			
	...	1	**Peon (Rs. 14)** ...	...			
			Total Pay of Establishment ...	...	800	...	923
Allowances and Honoraria.			**Travelling Allowance** ...	...	100	...	400
			Other Allowances	...	...	...	20
			Total Allowances and Honoraria ...	...	100	...	420
Contingencies ...			**Contingencies**	...	1,000	...	12,150
			Total Contingencies ...	...	1,000	...	12,150
			Total Sugarcane Research Scheme ...	...	2,200	...	14,243
			Total Agricultural Experiments Research ...	...	2,200	...	14,243

DETAILED ACCOUNT NO. 40-D.—AGRICULTURE—AGRICULTURAL EDUCATION

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
			AGRICULTURAL EDUCATION.				
Pay of Establishment.	...	6	Agricultural Assistants 1 (Rs. 100—10—300) and 2 (Rs. 70—4—180) and Laboratory Attendants 2 (Rs. 20) each and Fieldman 1 (Rs. 35—2—75).	...	3,725	3,700	3,800
			Revision of the scale of pay of Mycologist at Tarnab Farm from Rs. 70—4—180 to 100—5—210 less 15 per cent. cut, from 1st April 1938,	...	...	...	209
			Total Pay of Establishment ...	...	3,725	3,700	4,009
Allowances and Honoraria.			Travelling allowance	...	2,160	2,200	2,150
Contingencies ...			Scholarships and stipends	...	2,900	600	3,000
			Contingencies for entomological and mycological work ...	...	1,825	1,800	1,800
			Stipends for teaching Agriculture in Vernacular ...	...	...	...	2,150
			Grant of Honoraria to certain Professors of the Islamia College for supervision work.	...	900	900	...
			Payment to Islamia College for use of chemicals and laboratories for soil analysis work.	...	...	...	1,800
			Other contingencies	...	500	500	500
			Total Contingencies ...	...	6,125	3,800	9,250
			Total Agricultural Education ...	...	12,010	9,700	15,409

DETAILED ACCOUNT NO. 40-E—AGRICULTURE—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Marketing Officer (Rs. 200—25—750)	3,822	4,100	4,650	4,400
			Total Pay of Officers ...	3,822	4,100	4,650	4,400
Pay of Establishment.	1	1	Assistant Marketing Officer (Rs. 170—15—245) ...	3,817 (for Assistant Marketing Officer, Clerks and Servants)	2,335	2,300	2,550
	2	2	Clerks (Rs. 40—3—90)		1,087	1,100	1,100
	3	3	Servants (Rs. 14)		504	500	500
			Temporary Establishment	...	...	200	...
			Total Pay of Establishment ...	3,817	3,926	4,100	4,150
Allowances and Honoraria.			Travelling allowance	1,682 (for Travelling and Other allowances)	1,355	1,200	1,200
			Other allowances		156	150	150
			Total Allowances and Honoraria ...	1,682	1,511	1,350	1,350
Contingencies ...			Contingencies	1,200	1,200	1,200	1,200
			Gross total ...	10,521	10,737	11,300	11,100
			Deduct—Amount transferred from the deposit account of the grant made by the Imperial Council of Agricultural Research.	—10,521	...	...	...
			Net total ...	...	10,737	11,300	11,100

DETAILED ACCOUNT NO. 40-F.—AGRICULTURE.—DEMONSTRATION PLOTS SCHEME

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	Demonstration Plots Scheme met out of the grant for the Central Government for Economic Development and Improvement of Rural Areas—				
Pay of Establishment.	...	...	...		
Allowances and Honoraria.	...	...	...	3,000	8,780
Contingencies ...	...	...	...		
	Total Demonstration Plots Scheme ...	...	...	3,000	8,780

DETAILED ACCOUNT NO. 40-G.—AGRICULTURE.—FRUIT CULTIVATION SCHEME

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	Fruit Cultivation Scheme met out of the grant from the Central Government for Economic Development and Improvement of Rural Areas—				
Pay of Establishment.	**One Agricultural Assistant (Rs. 60) and two Kamdars (Rs. 20 each).**	...	...	100	
	Total Pay of Establishment ...	...	...	100	
Allowances and Honoraria.	**Travelling Allowance**	...	...	50	5,380
	Total Allowances and Honoraria ...	...	...	50	
Contingencies ...	**Contingencies**	...	...	3,890	
	Total Fruit Cultivation Scheme ...	...	...	4,040	5,380

DETAILED ACCOUNT NO. 40-H—AGRICULTURE—CHARGES IN ENGLAND.

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA.				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay { *Charged* ...	...	...	...	...
	Leave Salaries and Deputation Pay { Voted ...	...	4,560	5,360	720
	Total Leave Salaries and Deputation Pay ...	...	4,560	5,360	720
	Charged ...	...	...	...	...
	Voted ...	...	4,560	5,360	720
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ...	...	*880*	*1,080*	...
	Total Charges in England ...	...	5,440	6,440	720
	Charged ...	...	*880*	*1,080*	...

Demand No. 19

VETERINARY.

Voted Rs. 1,65,000

Total Rs. 1,65,000

MAJOR HEAD: 41—VETERINARY

Head of Department—Secretary, Development Departments

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Superintendence	41 (1)	32,844	31,000	32,400	32,500
Veterinary Instruction	41 (2)	6,420	8,800	8,800	10,200
Subordinate Establishment	41 (3)	71,808	61,607	59,200	65,450
Hospitals and Dispensaries	41 (4)	...	13,300	13,400	19,800
Breeding Operations	41 (5)	26,434	25,500	25,500	25,500
Prizes	41 (6)	3,500	3,500	4,400	3,500
Other Charges	41 (7)	32	8,040	8,200	8,500
Expenditure in England	41 (8)	...	...	200	...
Rounding		...	+253	-100	-450
Total Veterinary ...		1,41,038	1,52,000	1,52,000	1,65,000

DETAILED ACCOUNT No. 41-(1)—VETERINARY—SUPERINTENDENCE

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Superintendent (Rs. 300—40—1,000 plus special pay Rs. 50).	10,003	13,683	13,000	11,400
	...	...	Deputy Superintendent (Rs. 200—25—750) ...		...	...	...
			Total Pay of Officers ...	10,003	13,683	13,000	11,400
Pay of Establishment.	7	8	Clerks 1 (Rs. 70—5—125 plus special pay Rs. 30), 3 (Rs. 40—2—90), 3 (Rs. 35—2—75) and 1 (Rs. 30—1½—60/2—70).	8,744	4,726	4,700	5,200
	7	7	Servants 1 (Rs. 20), 4 (Rs. 14) and 2 (Rs. 13) ...		1,224	1,200	1,200
			Temporary Establishment		...	...	...
			Leave salary		442	500	400
			Total Pay of Establishment ...	8,744	6,392	6,400	6,800
Allowances and Honoraria.			Compensatory allowance of Superintendent Civil Veterinary Department.	...	...	600	1,200
			Travelling allowance	7,482	4,800	6,300	7,000
			Other allowances	615	525	500	500
			Total Allowances and Honoraria ...	8,097	5,325	7,400	8,700
Contingencies ...			Contingencies	6,000	5,600	5,600	5,600

DETAILED ACCOUNT No. 41-(2)—VETERINARY—VETERINARY INSTRUCTION

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	VETERINARY INSTRUCTION	Rs.	Rs.	Rs.	Rs.
Contingencies ...	Scholarships	6,420	8,800	8,800	9,300
	Grant of new scholarships at Rs. 30 per mensem each tenable for four years with effect from the 1st September 1938.	..	...	..	900
	Total Veterinary Instruction ...	6,420	8,800	8,800	10,200

DETAILED ACCOUNT No. 41-(3)—VETERINARY—SUBORDINATE ESTABLISHMENT

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			SUBORDINATE ESTABLISHMENT	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	13	13	Veterinary Assistant Surgeons (Rs. 100—10—300) ...		16,946	16,900	22,500
	24	24	Veterinary Assistants—4 (Rs. 90), 13 (Rs. 75) and 7 (Rs. 60).	38,670	21,060	21,100	21,300
	2	2	Veterinary Inspectors (Rs. 120—5—170) ...	...	3,053	3,100	3,200
	2	2	Servants (Rs. 13 and Rs. 14)	188	324	300	300
			Creation of 12 posts of Veterinary Stock Assistants in the grade of Rs. 25—1—35/2—55.	...	..	...	3,450
			Leave salary	...	1,017	1,000	...
			Deduct—Probable savings	...	—1,000	—1,000	...
			Appointment of 6 Temporary Stock Assistants (Rs. 25—1—35/2—55)	...	4,250	4,300	...
			Deduct on account of emergency cut in pay ...	...	...	...	...
			Total Pay of Establishment ...	38,858	45,650	45,700	50,750
Allowances, and Honoraria.			Travelling allowance	7,691	7,557	6,300	6,500
			Travelling Allowance for 12 Veterinary Stock Assistants in the grade of Rs. 25—1—35/2—55.	...	...	...	800
			Other allowances	1,057	1,200	1,200	1,200
			Total Allowances and Honoraria ..	8,748	8,757	7,500	8,500
Contingencies ...			Cost of sera and vaccine ...	2,624	10,700	9,800	9,800
			Cost of other medicines		...	...	...
			Compensation for animals destroyed on account of glanders ...	21,578	400	100	400
			Drying of blood collected from slaughter houses for sale as manure.		1,500	1,500	1,500
			Other contingencies		...	...	...
			Deduct—Lump cut for economy	...	—900	—900	—1,000
			Total Contingencies ...	24,202	11,700	10,500	10,700
Charges recoverable from other Governments, Departments, etc.			*Deduct*—Recoveries from Local Bodies on account of cost of Veterinary Assistants lent to them.	...	—4,500	—4,500	—4,500
			Total Subordinate Establishment ...	71,808	61,607	59,200	65,450

DETAILED ACCOUNT NO. 41-(4)—VETERINARY—HOSPITALS AND DISPENSARIES

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	HOSPITALS AND DISPENSARIES.				
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	Appointment of a Veterinary Assistant (Rs. 100—10—300) and a Chaukidar (Rs. 14) for the opening of a Veterinary Dispensary at the Islamia College, Peshawar.	...	495	500	1,200
Allowances and Honoraria.	Travelling Allowance	...	...	100	300
Contingencies ...	Contingencies for the opening of a Veterinary Dispensary at the Islamia College, Peshawar.	...	505	500	800
Grants-in-aid, Contributions, etc.	Grants-in-aid to Local Bodies for Veterinary Hospitals and Dispensaries.	...	12,300	12,300	12,300
	Grants-in-aid to District Boards for repairs of existing buildings of Veterinary Hospitals	...	...	...	5,200
	Total Grants-in-aid Contributions, etc. ...	...	12,300	12,300	17,500
	Total Hospitals and Dispensaries ...	...	13,300	13,400	19,800

DETAILED ACCOUNT NO 41-(5)—VETERINARY—BREEDING OPERATIONS

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid ...	Grants-in-aid to District Boards for Cattle-breeding	17,435	16,500	16,500	16,500
Public Exhibitions and Fairs.	Miscellaneous Expenses	3,000	3,000	3,000	3,000
Breeding Operations	Horse and donkey-breeding and sheep breeding ...	5,999	6,000	6,000	6,000
	Total ...	26,434	25,500	25,500	25,500

DETAILED ACCOUNT NO. 41-(6)—VETERINARY—PRIZES

Primary units of appropriation		Actual, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	PRIZES				
Prizes ...	Prizes for horse-breeding to Race Clubs ...	3,500	...	...	...
	Prizes for encouragement of cattle-breeding ...		3,500	4,400	3,500
	Total Prizes ...	3,500	3,500	4,400	3,500

DETAILED ACCOUNT No. 41-(7)—OTHER CHARGES—DISEASE INVESTIGATION

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs	Rs.
			DISEASE INVESTIGATION.				
Pay of Officers ...	1	1	Disease Investigation Officer (Rs. 300—25—400) ...	3,795	4,095	4,200	4,400
			Total Pay of Officers ...	3,795	4,095	4,200	4,400
Pay of Establishment.	2	2	Clerk and Laboratory Attendant (Rs. 40—2—90) ...	1,192	1,024	1,100	1,100
	1	1	Servant (Rs. 14)		168	100	150
			Total Pay of Establishment ...	1,192	1,192	1,200	1,250
Allowances and Honoraria.			Travelling allowance	1,639	1,440	1,500	1,500
			Other allowances		132	100	100
			Total Allowances and Honoraria ...	1,639	1,572	1,600	1,600
Contingencies ...			Contingencies	1,237	1,181	1,200	1,250
			Gross Total Disease Investigation ...	7,863	8,040	8,200	8,500
			Deduct—Amount met out of deposit account of the grant made by the Imperial Council of Agricultural Research.	7,831	...	...	...
			Net total ...	32	8,040	8,200	8,500

DETAILED ACCOUNT No. 41-(8)—VETERINARY—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA.				
Leave salaries and Deputation Pay.	Leave Salaries and Deputation Pay ... *Charged* ...	...	...	...	...
	Voted ...	...	...	200	...
	Total Leave Salaries and Deputation Pay ...	...	...	200	...
	Charged ...	..	...	...	...
	Voted ...	...	...	200	...
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*)	...	...	...	...
	Total Charges in England ...	...	...	200	...
	Charged ..	...	...	...	...
	Voted ...	...	...	200	...

Demand No. 20

CO-OPERATION

Voted Rs. 1,26,000 *Charged Rs. Nil*

Total Rs. 1,26,000

MAJOR HEAD: 42—CO-OPERATION

Head of Department – Secretary, Development Departments

		Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
SUMMARY						
Superintendence	... *Charged* ...	42-A	214	300	300	250
	Voted ...		1,09,469	1,09,488	1,16,700	1,13,939
Other Charges	... ...	42-B	4,135	4,064	4,400	11,656
Rounding	... *Charged* ...		...	−300	−300	−250
	Voted ..		...	+448	−100	+405
Total 42– Co-operation ...			1,13,818	1,14,000	1,21,000	1,26,000
	Charged ...		214	...	...	...
	Voted ...		1,13,604	1,14,000	1,21,000	1,26,000

DETAILED ACCOUNT No. 42-A—CO-OPERATION—SUPERINTENDENCE

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39	CO-OPERATION—SUPERINTENDENCE	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	2	2	Assistant Registrars (Rs. 250—25—750) ...	12,755	10,200	10,200	10,800
			Total Pay of Officers ...	12,755	10,200	10,200	10,800
Pay of Establishment.	58	58	Inspectors and Sub-Inspectors 1 (Rs. 200), 6 (Rs. 150), 7 (Rs. 100), 4 (Rs. 85), 13 (Rs. 60) and 27 (Rs. 50—90).	65,923	51,400	51,700	51,900
	23	24	Clerks 3 (Rs. 75—5—125) and 21 (Rs. 40—2—90) ...		15,070	15,100	15,400
	25	25	Servants (Rs. 13 to 15)		4,200	4,200	4,200
			Subsistence allowance		905	...	300
			Leave salaray	...	...	3,700	...
			Deputation of Industrial Inspector with his staff, from the Punjab:— 1 Inspector (Rs. 150), 1 Clerk (Rs. 34) and 1 Peon (Rs. 14) per mensem, each, for 4 months.	...	...	...	792
			Conversion into permanent of one temporary post of clerk at Rs. 40 less 15 per cent. cut in the grade of Rs. 40—2—90, less 15 per cent. cut.	...	...	...	408
			Creation of two posts of Credit Sub-Inspectors for the Southern Circle of the Province in the grade of Rs. 50—3—68—2/70—5—90, less 15 per cent. cut each, with effect from the 1st April 1938.	...	...	...	935
			Probable savings	...	−4,000	...	...
			Total Pay of Establishment ...	65,923	67,575	74,700	73,935

DETAILED ACCOUNT No. 42-A - CO-OPERATION - SUPERINTENDENCE—concld.

Primary unit of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance { *Charged* ...	*214*	*300*	*300*	*250*
	Travelling allowance { Voted ...	19,075	19,788	19,800	17,000
	Other allowances	784	825	900	900
	Travelling Allowance for Industrial Staff on deputation from the Punjab	...	...	...	520
	Lahore Allowance for Industrial Staff on deputation from the Punjab.	...	...	...	24
	Lahore Allowance for one temporary post of clerk made permanent.	.	...	...	60
	Total Allowances and Honoraria ...	20,073	20,913	21,000	18,754
	Charged ...	*214*	*300*	*300*	*250*
	Voted ...	19,859	20,613	20,700	18,504
Contingencies ...	Contingencies	10,932	11,100	11,100	10,600
	Contingencies required for the office of Industrial Inspector on deputation from the Punjab	...	...	...	100
	Total Contingencies ...	10,932	11,100	11,100	10,700
	Total Superintendence ...	1,09,683	1,09,788	1,17,000	1,14,189
	Charged ...	*214*	*300*	*300*	*250*
	Voted ...	1,09,469	1,09,488	1,16,700	1,13,939

DETAILED ACCOUNT No. 42-B—CO-OPERATION - OTHER CHARGES—CO-OPERATIVE TRAINING AND EDUCATION

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
			CO-OPERATIVE TRAINING AND EDUCATION.				
Pay of Officers ...	...	...	Share of the cost of Educational Assistant Registrar paid to the Punjab Government.	500	500	...	...
			Total Pay of Officers ...	500	500	...	...
Pay of Establishment.	...	1	Educational Inspector at Rs. 200 per mensem...	1,986	1,800	2,200	2,400
	...	1	Peon (Rs. 14) ...		200	200	200
			Total Pay of Establishment ...	1,986	2,000	2,400	2,600
Allowances and Honoraria.			Travelling Allowance	658	864	1,000	900
			Total Allowances and Honoraria ...	658	864	1,000	900
Contingencies ...			Allowances paid to members of societies for attending classes.	991	500	500	500
			Miscellaneous Contingencies		300		100
			Deduct—Lump cut for economy		—100		...
			Total Contingencies ...	991	700	500	600
			Establishment charges paid to other Government Departments, etc.	...	...	500	500
			Total Co-operative Training and Education ...	4,135	4,064	4,400	4,600
Miscellaneous ...			**Expenditure on Consolidation of Holdings met out of the grant from the Central Government for Economic Development and Improvement of Rural Areas.**	...	...	...	7,056
			Total Miscellaneous ...	...	...	...	7,056
			Total Other Charges ...	4,135	4,064	4,400	11,656

Demand No. 21

INDUSTRIES

Voted Rs 1,04,000

Total Rs. 1,04,000

MAJOR HEAD : 43—INDUSTRIES

Head of Department—Secretary, Development Departments

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES					
Direction—Charges payable to the Punjab Government for the Industries Staff.	...	226	800	500	800
Industrial Development	43-A	14,615	86,810	27,084	1,03,590
Rounding	...	...	+390	+416	—390
Total 43—Industries	...	14,841	88,000	28,000	1,04,000

DETAILED ACCOUNT No. 43-A—INDUSTRIES—INDUSTRIAL DEVELOPMENT.

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			DEVELOPMENT OF HANDLOOM WEAVING INDUSTRY—HANDLOOM WEAVING INSTITUTE, PESHAWAR.	Rs.	Rs.	Rs.	Rs.
Pay of Establishments.	1	1	Weaving Expert (Rs. 250)		3,000	3,000	3,000
	1	1	Clerk (Rs. 40—3—90)		500	600	600
	7	...	Other Establishment (at rates varying from Rs. 20 to Rs. 40).	3,790	...	...	...
	2	2	Servants (Rs. 14) ...		300	300	300
			Total Pay of Establishment ...	3,790	3,800	3,900	3,900
Allowances and Honoraria.			Travelling Allowance	85	485	100	300
			Other Allowances	79	100	84	100
			Total Allowances and Honoraria ...	164	585	184	400
Contingencies ...			Contingencies	10,661	10,100	10,100	10,000
			Installation of a Callendering Machine ...	...	24,505	...	27,100
			Deduct—Lump cut for economy ...	...	—870	—900	—500
			Total Contingencies ..	10,661	33,735	9,200	36,600
			Total Handloom Weaving Institute, Peshawar ...	14,615	38,120	13,284	40,900
			DEVELOPMENT OF COTTAGE AND SMALL SCALE WOOLEN INDUSTRIES—WOOLEN WEAVING INSTITUTE.				
Pay of Establishment.	...	9	1 Finisher (Rs. 100), 1 Boiler (Rs. 60), 1 Marketing Officer (Rs. 100), 1 Designer (Rs. 100), 1 Clerk (Rs. 40), 1 Canvasser (Rs. 50), 2 Peons (Rs. 15 each) and 1 Accountant and Store Clerk (Rs. 40).	...	3,640	600	6,200
			Total Pay of Establishment ...	...	3,640	600	6,200

DETAILED ACCOUNT NO. 43-A—INDUSTRIES—INDUSTRIAL DEVELOPMENT—CONCLUDED

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.			Travelling Allowance	...	485	500	800
			Total Allowances and Honoraria ...	...	485	500	800
Contingencies ...			Contingencies	...	38,505	6,600	45,100
			Total Contingencies ...	...	38,505	6,600	45,100
			Total Woolen Weaving Institute ...	...	42,630	7,700	52,100
			INDUSTRIAL SHOP, PESHAWAR				
Pay of Establishment.	...	3	Manager (Rs. 50), Shop Assistant (Rs. 30), and Peon (Rs. 15).	...	600	700	1,260
			Total Pay of Establishment ..	...	600	700	1,260
			(ALLOWANCES AND HONORARIA.)				
			Travelling allowance	...	...	...	150
			Other allowances	..	...	100	...
			Total Allowances and Honoraria ...	...	...	100	150
Contingencies ...			Rates, Rents and Taxes	...	600	600	900
			Purchase of stock, etc.	...	5,000	4,800	6,200
			Deduct—Lump cut for economy	...	—140	—100	...
			Total Contingencies ...	...	5,460	5,300	7,100
			Total Industrial Shop, Peshawar ...	...	6,060	6,100	8,510
			MISCELLANEOUS.				
Miscellaneous ...			Preliminary survey work in connection with Industrial Inquiries.	...	...	...	1,000
			Opening of a temporary shop in Peshawar City for the disposal of the products of the Weaving Institute — one Manager (Rs, 40), contingencies Rs. 600 [Rent of Shop at Rs. 40 per mensem plus other contingencies at Rs 120 per annum].	...	...	...	1,080
			Total Miscellaneous ...	...	...	...	2,080
			Total Industrial Development ...	14,615	86,810	27,084	1,03,590

Demand No. 22

BROADCASTING.

Voted—

MAJOR HEAD : 45—BROADCASTING

Head of Department—Secretary Government Development Departments

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Broadcasting Stations	45-A	28,631	21,550	2,482	...
Other charges	45-B	3,168	2,250	2,250	...
Rounding	..	...	+200	-268	...
Total 45—Broadcasting ...	...	31,799	24,000	5,000	...

DETAILED ACCOUNT NO. 45-A—BROADCASTING—BROADCASTING STATIONS

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	Special pay of Rs. 100 per mensem to the Publicity Officer for doing Broadcasting work.	735	..	..	...
	Total Pay of Officers ...	735	...	...	...
Pay of Establishment.	Pay of Establishment	5,233	508	508	...
	Total Pay of Establishment ..	5,233	508	508	..
Allowances and Honoraria.	Travelling Allowances	} 1,400	...	...	...
	Other Allowances		17	17	...
	Total Allowances and Honoraria ...	1,400	17	17	...
Contingencies ...	Supplies and Services	21,263	22,225	1,957	...
	Contingencies...	...	...	...	..
	Deduct—Lump cut for economy	...	1,200	...	...
	Total Contingencies ...	21,263	21,025	1,957	...
	Total Broadcasting Stations ...	28,631	21,550	2,482	...

DETAILED ACCOUNT NO.—45-B—BROADCASTING—OTHER CHARGES

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Contigencnies ...	Cost of maintenance of 15 Receiving sets at Rs. 150 per set.	3,168	2,250	2,250	...
	Total Contingencies ...	3,168	2,250	2,250	...
	Total Other Charges ...	3,168	2,250	2,250	...

Demand No. 23

MISCELLANEOUS

Voted Rs. 1,94,000; *Charged Rs. 3,000*

Total Rs. 1,97,000

36—SCIENTIFIC DEPARTMENTS.

46—MISCELLANEOUS DEPARTMENTS.

57—MISCELLANEOUS.

		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
36—Scientific Departments (Voted) ...	...	5,899	5,000	6,000	6,000
47—Miscellaneous Departments ..	*Charged* ...	*2,868*	*3,000*	*3,000*	*3,000*
	Voted ...	3,647	3,000	4,000	4,000
57—Miscellaneous ...	*Charged* ..	...	*3,000*	*4,000*	...
	Voted ..	1,22,569	1,49,000	3,72,000	1,84,000
	Grand Total ...	1,34,983	1,63,000	3,89,000	1,97,000
	Charged ...	*2,868*	*6,000*	*7,000*	*3,000*
	Voted ..	1,32,115	1,57,000	3,82,000	1,94,000

36—SCIENTIFIC DEPARTMENTS—PESHAWAR MUSEUM.

Head of Department—Secretary, Development Departments.

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	1	1	Curator (Rs.150—10—250) ...	3,152	2,912	2,912	3,032
	2	2	Servants ...		360	360	360
			Total Pay of Establishment ...	3,152	3,272	3,272	3,392
Allowances and Honoraria.			Travelling allowance ...	99	97	167	100
			Other allowances ...	24	24	24	24
			Total Allowances and Honoraria ...	123	121	191	124
Contingencies ...			Contingencies ...	2,624	2,104	2,104	2,104
			Rounding ...	...	−497	+433	+380
			Total Peshawar Museum ...	5,899	5,000	6,000	6,000

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MISCELLANEOUS.

47—MISCELLANEOUS DEPARTMENTS

Heads of Departments
- *Factory Inspection Staff—Secretary, Development Departments.*
- *Electric Inspector—Secretary to Government, North-West Frontier Province, Public Works Department.*
- *Provincial Statistics—Inspector-General of Police.*
- *Examinations—Chief Secretary to Government, North-West Frontier Province.*
- *Administration of Indian Partnership Act, 1932—Secretary, Legislative Department*

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Labour and Emigration—Share of pay of Factory Inspection Staff payable to the Punjab Government.	..	1,042	1,000	1,500	1,500
Inspection and Tests—Electric Inspector (*Charged*).	47-A	*2,868*	*2,431*	*2,400*	*2,350*
Statistics—Provincial Statistics ...	47-B	894	1,000	900	900
Miscellaneous—Examinations	...	1,711	800	800	800
Administration of Indian Partnership Act, 1932. *Charged* ...	47-C	..	*550*	*550*	*600*
Administration of Indian Partnership Act, 1932. Voted ..	47-C	...	150	330	340
Rounding ... *Charged* ...		...	*+ 19*	*+50*	*+50*
Rounding ... Voted ...	...	...	+ 50	+470	+460
Total 47—Miscellaneous Departments ...	...	6,515	6,000	7,000	7,000
Charged ..	...	*2,868*	*3,000*	*3,000*	*3,000*
Voted ...	...	3,647	3,000	4,000	4,000

DETAILED ACCOUNT No. 47-A—MISCELLANEOUS DEPARTMENTS—INSPECTION AND TESTS—ELECTRIC INSPECTOR

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	ELECTRIC INSPECTOR				
Pay of Officers ...	Special pay to Electric Inspector (*Charged*) ...	*1,941*	*1,800*	*1,800*	*1,800*
Allowances, and Honoraria.	Travelling allowance (*Charged*)	*927*	*631*	*600*	*550*
	Total Electric Inspector (*Charged*) ...	*2,868*	*2,431*	*2,400*	*2,350*

DETAILED ACCOUNT No. 47-B—MISCELLANEOUS DEPARTMENTS—PROVINCIAL STATISTICS

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	Allowances to Muharrirs at Re. 1 per mensem each for vital statistical work	894	1,000	900	900
	Total Provincial Statistics ...	894	1,000	900	900

DETAILED ACCOUNT No. 47-C—MISCELLANEOUS DEPARTMENTS—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	Special Pay to Advocate-General at Rs. 50 per mensem. { *Charged* ...	...	550	550	600
	{ Voted ...	...	50	50	...
Pay of Establishment.	Special Pay to the Assistant at Rs. 20 per mensem ...	.	...	160	240
Other Allowances and Honoraria.	Hill and other allowances	..	..	20	...
Contingencies ...	Contingencies	...	100	100	100
	Rounding (Voted) ...	...	...	...	...
	Total Administration of Indian Partnership Act, 1932 ..	...	700	880	940
	Charged ...	...	550	550	600
	Voted ...	...	150	330	340

57—MISCELLANEOUS.

Heads of Departments—Various

		Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
Donations for charitable purposes		57-A	6,146	4,400	4,900	4,900
Contributions		57-B	83,794	89,900	85,000	87,290
Irrecoverable temporary loans and advances written off ..		...	8,431	3,000	2,21,200	3,000
Miscellaneous and unforeseen charges		57-C	2,429	27,300	37,800	69,800
Allowances to terrorist and other State prisoners ...		...	...	..	574	...
Publicity Board		57-D	21,308	23,000	19,000	19,000
Special Commissions of Enquiry ...	*Charged* ...	57-E	...	2,200	3,545	...
	Voted ...		461	1,460	3,574	...
Charges in England ...	*Charged* ...	57-F	...	800	800	...
	Voted ...		...	...	...	...
Rounding	*Charged* ...	...	...	...	−345	...
	Voted ...		...	−60	−48	+10
Total 57—Miscellaneous ...		...	1,22,569	1,52,000	3,76,000	1,84,000
	Charged ...	...	...	3,000	4,000	...
	Voted ...		1,22,569	1,49,000	3,72,000	1,84,000

DETAILED ACCOUNT No. 57-A—MISCELLANEOUS—DONATIONS FOR CHARITABLE PURPOSES

Primary unit of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Donations for Charitable Purposes	Burial charges of paupers	5,843	1,000	4,500	4,500
	Maintenance of indigent and insane persons and other charges.		3,000		
	Charges on account of European Vagrants ...	303	400	400	400
	Total	6,146	4,400	4,900	4,900

DETAILED ACCOUNT No. 57-B—CONTRIBUTIONS

Primary unit of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid and Contributions.	Guarantee for the maintenance of Post and Telegraph offices and Telephone Lines.	27,053	26,938	20,000	25,000
	Probable savings	...	—3,000	...	...
	Grant to Local Bodies for general purposes ...	56,741	66,000	65,000	58,000
	Contribution payable to the All India Radio for :—				
	Village Programme ..	...	...	...	2,040
	Maintenance of village sets.	...	..	...	2,250
	Rounding ...	..	—38	...	...
	Total ...	83,794	89,900	85,000	87,290

DETAILED ACCOUNT No. 57-C—MISCELLANEOUS—MISCELLANEOUS AND UNFORESEEN CHARGES

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Scholarships ...	Scholarships	2,268	2,605	3,000	3,800
Unforeseen Charges	Reserve at the disposal of the Finance Department for unforeseen charges.	...	3,600	3,600	3,600
	Charges in connection with the celebration of Coronation Day of His Majesty the King Emperor.	...	6,704	6,704	...
	Miscellaneous charges	...	1,200	...	...
	Rewards for destruction of wild animals ...	161	200	200	200
	Total Unforeseen Charges ...	161	11,704	10,504	3,800
Miscellaneous ...	Drinking Water Supply	...	13,000	24,295	60,233
	Purchase of five Radio sets	...	...	...	2,000
	Rounding ..	...	− 9	+ 1	−33
	Total Miscellaneous and Unforeseen Charges ...	2,429	27,300	37,800	69,800

DETAILED ACCOUNT No. 57-D—MISCELLANEOUS—PUBLICITY BOARD

Primary units of appropriation	Number 1937-38	Number 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	1	1	Publicity Officer and Mir Munshi at Rs. 300--850 plus special pay Rs. 200.	4,853	7,911	7,900	8,27
			Leave salary	...	650	...	...
			Total Pay of Officers ...	4,853	8,561	7,900	8,271
Pay of Establishment.	5	5	3 Clerks, 1 (Rs. 75—5—150), 1 (Rs. 65—5—130), 1 (Rs 40 —3—90) 1 Translator (Rs. 65—5—130) and 1 Journalist Rs. (100—5—150).	6,378	6,151	6,700	6,397
	3	3	Servants		504		576
			Leave salary		200		...
			Total Pay of Establishment ...	6,378	6,855	6,700	6,973
Allowances and Honoraria.			Travelling allowance	1,554	1,455	1,000	1,000
			Other allowances	156	156	150	168
			Total Allowances and Honoraria ...	1,710	1,611	1,150	1,168
Contingencies ...			Contingencies	8,367	6,000	3,300	3,000
			Rounding	...	—27	—50	—412
			Total Publicity Board ...	21,308	23,000	19,000	19,000

DETAILED ACCOUNT No. 57-E—MISCELLANEOUS—SPECIAL COMMISSIONS OF ENQUIRY

Primary units of appropriation			Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
Pay of Officers ...	Pay of Commissioners ...	*Charged* ...	...	*2,100*	*2,100*	...
		Voted ...	461	1,280	1,539	...
Pay of Establishment.	Pay of Clerks, etc. ...	...	...	80	986	...
Allowances and Honoraria.	Travelling Allowance ..	*Charged* ...	...	*100*	*878*	...
		Voted ...	...	100	947	...
	Other Allowances ...	*Charged* ...	...	...	*567*	...
		Voted ...	...	...	...	...
	Total Allowances and Honoraria	...	...	200	2,392	...
		Charged ...	...	*100*	1,445	...
		Voted ...	...	100	947	...
Contingencies ...	Contingencies ...	..	...	...	102	...
	Grand total	...	461	3,660	7,119	...
		Charged ...	...	*2,200*	*3,545*	...
		Voted ...	461	1,460	3,574	...

DETAILED ACCOUNT No. 57-F—MISCELLANEOUS—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND				
	B—High Commissioner				
	Special Commissions of Enquiry				
Leave and Deputation Salary.	Leave and Deputation salary. *Charged* ...	...	...	...	...
	Leave and Deputation salary. Voted ...	...	...	...	...
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ...	...	*800*	*800*	...
Other Items ...	Books and Periodicals (voted) ...	...	...	...	...
	Total Charges in England ..	...	800	800	...
	Charged ...	...	*800*	*800*	...
	Voted ...	...	...	...	...

Demand No. 24

CIVIL WORKS EXCLUDING ESTABLISHMENT CHARGES.

Voted Rs. 36,03,000 *Charged Rs. 57,000*

Total Rs. 36,60,000

MAJOR HEAD : 50—CIVIL WORKS

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Original Works—					
Civil Buildings... *Charged* ...	50-A	*14,096*	*10,000*	*10,000*	*10,000*
Civil Buildings... Voted	50-A	5,13,003	7,24,200	5,66,800	8,04,379
Communications	50-B	3,87,662	10,63,900	9,27,100	7,27,431
Repairs *Charged*	50-C	*37,111*	*37,500*	*47,500*	*47,500*
Repairs Voted	50-C	20,34,208	20,29,300	20,02,800	19,99,000
Tools and Plant	...	63,002	20,500	75,100	71,800
Grants-in-aid	...	3,905	...	3,200	...
Suspense...	..	14,222	...	14,000	...
Deduct—Probable Savings	...	...	...	...	...
Rounding *Charged*	...	...	*+500*	*+500*	*−500*
Rounding Voted	...	...	+100	...	+390
Total 50—**Civil Works—Excluding Establishment Charges.**	...	30,67,209	38,96,000	36,47,000	36,60,000
Charged ...	...	*51,207*	*48,000*	*58,000*	*57,000*
Voted ...	...	30,16,002	38,48,000	35,89,000	36,03,000

SUMMARY, MAJOR HEAD : 50 - CIVIL WORKS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
50—CIVIL WORKS—				
Works ... *Charged* ...	*51,207*	*48,000*	*58,000*	*57,000*
Works ... Voted ...	30,16,002	38,48,000	35,89,000	36,03,000
Establishment charges pro-rata, vide page 69. *Charged* ...	*96,243*	*1,39,000*	*1,49,000*	*1,49,000*
Establishment charges pro-rata, vide page 69. Voted ...	2,30,202	3,31,058	3,17,750	3,48,100
Total Major Head 50 Civil Works ...	33,93,654	43,66,058	41,13,750	41,57,100
Charged ...	*1,47,450*	*1,87,000*	*2,07,000*	*2,06,000*
Voted ...	32,46,204	41,79,058	39,06,750	39,51,100

DETAILED ACCOUNT No. 50-A—CIVIL WORKS—ORIGINAL WORKS—CIVIL BUILDINGS

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	ORIGINAL WORKS.	Rs.	Rs.	Rs.	Rs.
	Civil Buildings.				
Land Revenue ...	**Construction of Patwarkhanas** ...	...	3,000	...	6,000
	Total Land Revenue ...	...	3,000	...	6,000
General Administration.	Major Works in progress ...		...	...	...
	Building of an Assembly Hall		2,36,000	1,50,000	1,31,000
	Construction of bungalows for officers at Peshawar.		50,900	50,000	...
	Acquisition of land at Nawanshehr ...		59,000	...	...
	Construction of additional office buildings on account of separation of the Provincial Judicial and Executive Services :—				
	For Extra Assistant Commissioner and Extra Assistant Commissioner incharge Deputy Commissioner's Office, Peshawar.		...	...	...
	For Extra Assistant Commissioner and Honorary Magistrate, Mansehra.	1,66,289	...	...	...
	For Extra Assistant Commissioner, Kohat.		4,300	4,300	...
	For Sub-Judge, Lakki ...		1,800	1,800	...
	For Sub-Judge, 1st Class, Dera Ismail Khan.		8,500	8,500	...
	Construction of a new court house for Assistant Commissioner, Nowshera.		34,000	32,700	...
	Additional accommodation required in connection with the formation of Mardan Sub-Division into a separate district.		31,400	31,400	...
	Construction of two quaters for Tahsildar, Mardan, and Naib Tahsildar, Nowshera		...	...	8,657
	Minor Works ... *Charged* ...		*10,000*	*10,000*	*10,000*
	Minor Works ... Voted ...		52,200	50,100	43,000
	Total General Administration ...	1,66,289	4,87,200	3,38,800	1,92,657
	Charged ...	*14,096*	*10,000*	*10,000*	*10,000*
	Voted ...	1,52,193	4,77,200	3,28,800	1,82,657
Administration of Justice.	Major Works in progress ...		...	...	...
	Construction of a record room and Muharrir's room for the Sessions Court at Peshawar.	4,967	4,900	4,900	...
	Minor Works		4,000	4,000	4,000
	Total Administration of Justice ...	4,967	8,900	8,900	4,000
Jails and Convict Settlements.	Major Works in progress ...		...	...	...
	Construction of a judicial lock-up at Swabi		...	...	...
	Construction of quarters for warders at Mardan and Charsadda.		...	...	...
	Rebuilding of Warders' Line in Kohat District Jail.	32,361	...	...	...
	Construction of three Assistant Jailors', one Sub-Assistant Surgeon's and one Compounder's quarters in Bannu Jail.		...	...	8,922
	Temporary accommodation for lunatics in Peshawar Central Prison		...	...	7,900
	Minor Works ...		10,000	10,000	10,000
	Total Jails and Convict Settlements ...	32,361	10,000	10,000	26,822

DETAILED ACCOUNT No. 50-A—CIVIL WORKS—ORIGINAL WORKS—CIVIL BUILDINGS—CONCLUDED

Primary units of appropriation		Actuals, 1936-37	Budget, Estimate 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Police ...	Major Works in progress ...	2,43,356	...	...	...
	Construction of a Police Station at Prang, District Peshawar.		...	1,050	...
	Construction of a Police Station at Takhtbai ..		3,000	3,000	...
	Building of married quarters for Head Constables and Constables.		...	..	...
	Reconstruction of the Tahsil Police Post at Kohat.		14,000	11,900	...
	Construction of Police buildings in connection with the formation of the Mardan District.		35,000	32,300	...
	Construction of new Barracks, etc., for the Police Training School, Hangu.		40,000	33,600	...
	Aquisition of land for extension of Police Lines at Mardan.		14,800	...	..
	Construction of a new Police Station at the junction of the Haved and Kakki Roads—Bannu District		...	...	30,000
	Construction of Doaba Police Station...		...	...	15,000
	Construction of a building for promotion Training Classes at the Police Training Centre, Hangu		...	...	50,000
	Minor Works		25,000	36,200	20,000
	Total Police ...	2,43,356	1,31,800	1,18,050	1,15,000
Education other than European and Anglo-Indian Education.	Major Works in progress... ...	16,512	...	...	...
	Construction of an additional dormitory and hall for the Normal School for Women, Peshawar.		17,000	17,000	...
	Construction of a new building for the Government High School, Charsadda.		...	...	54,000
	Minor Works		9,000	9,000	9,000
	Total Education ...	16,512	26,000	26,000	63,000

DETAILED ACCOUNT No. 50-A– CIVIL WORKS–ORIGINAL WORKS—CIVIL BUILDINGS--concluded

imary units appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
cal ...	Major Works in progress	...	...	...	...
	Construction of quarters for British Nurses in the Lady Reading Hospital, Peshawar.	...	...	...	...
	Construction of a T. B. Sanitorium at Dadar in the Hazara District.	16,244	25,000	25,000	1,30,000
	Construction of a building for a rural dispensary	...	...	...	...
	Construction of a post-mortem room at Mardan ...	...	...	...	...
	Construction of X-Ray Block in Lady Reading Hospital, Peshawar			15,000	20,000
	Construction of a quarter each for the Lady Doctors at Charsadda and Kulachi.	...	...	...	5,200
	Minor Works	...	11,000	11,000	11,000
	Total Medical ...	16,244	36,000	51,000	1,66,200
ulture ...	MajorW orks in progress ...			...	...
	Construction of quarters for two Clerks and eight Zamindars at Tarnab, for two Clerks at Serai Naurang and two rooms for Extra Assistant Director of Agriculture, Southern Circle.		...	...	...
	Quarters for Farm Manager, Haripur ...		2,900	...	2,900
	Bullock shed, Chowkidar's quarters and compound wall at Haripur ...		2,300	...	2,300
	Two quarters for Agricultural Assistants at Tarnab ...	20,634	...	...	...
	Bullock shed at Tarnab		...	...	...
	Underground cell for storage at Tarnab ...			...	...
	Kacha quarters for students studying Agriculture at the Tarnab Farm...		...	...	...
	Construction of buildings in connection with the Sugarcane Research Scheme.		9,300	...	...
	Minor Works		7,000	2,000	5,000
	Total Agriculture ...	20,634	21,500	2,000	10,200
Works ...	Major Works in progress		...	...	...
	Purchase of a bungalow at Mardan		...	...	...
	Provision of an additional generating set for the Power House at Nathiagali.	24,866	11,300	11,450	...
	Construction of a bungalow for the Sub-Divisional Officer, Tank ...	...	...	...	12,000
	Construction of quarters for clerks at Peshawar ...	...	...	...	2,10,000
	Minor Works		6,500	8,600	6,500
	Total Civil Works ...	24,866	17,800	20,050	2,28,500
nery and ting.	Minor Works	1,870	2,000	2,000	2,000
	Total Original Works—Buildings ...	5,27,099	7,44,200	5,76,800	8,14,379
	Charged ...	*14,096*	*10,000*	*10,000*	*10,000*
	Voted ...	5,13,003	7,34,200	5,66,800	8,04,379

DETAILED ACCOUNT No. 50-B—ORIGINAL WORKS—COMMUNICATIONS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Original Works—Communications.				
Major Works in progress ...	41,601 (Major Works in progress, Construction of Jalala Bridge, Protective Works and Minor Works taken together)	...	...	...
Construction of Jalala Bridge on the Mardan-Malakand Road ...		...	52,200	..
Protective Works on the Adozai Bridge ...		48,400	50,000	10,000
Minor Works ...		20,000	33,400	15,000
Charges on road development met from the subvention from the Road Development Fund. — Ordinary Allotments ...	3,46,061 (Ordinary Allotments and Allotments from the Reserve taken together)	3,22,000	3,00,000	3,50,000
Charges on road development met from the subvention from the Road Development Fund. — Allotments from the Reserve ...		6,73,500	4,91,500	3,39,431
Inter-Village Communications met out of the grant from the Central Government for Economic Devolopment and Improvement of Rural Areas.	...	...	...	13,000
Total Original Works—Communications ...	3,87,662	10,63 900	9,27,100	7,27,431

DETAILED ACCOUNT No. 50-C—REPAIRS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Repairs.				
Buildings — *Charged* ...	*37,111*	*37,500*	*47,500*	*47,500*
Buildings — Voted ...	2,78,740	2,72,700	3,40,300	3,00,000
Communications (other than those of military importance) ...	18,28,468 (Communications, Expenditure on roads of military importance and Deduct taken together)	18,46,700 (Communications and Expenditure on roads of military importance taken together)	17,35,500 (Communications and Expenditure on roads of military importance taken together)	16,35,500
Expenditure on roads of military importance in settled districts ...		—90,100	—73,000	—73,000
Deduct—Contribution recovered from the M. E. S. towards the maintenance of Civil roads of military importance.	—73,000		...	...
Reserve at the disposal of Finance Department ...	...	...	...	1,36,500
Total Repairs ...	20,71,319	20,66,800	20,50,300	20,46,500
Charged ...	*37,111*	*37,500*	*47,500*	*47,500*
Voted ...	20,34,208	20,29,300	20,02,800	19,99,000

Appropriation No. 25

FAMINE RELIEF.

Charged Rs. 10,000

Total Rs. 10,000

MAJOR HEAD 54—FAMINE RELIEF

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	R .	Rs.
A—Famine Relief (voted)	...	...	...	...
B—Transfers to Famine Relief Fund (*Charged*)	*10,000*	*10,000*	*10,000*	*10,000*
Total ...	10,000	10,000	10,000	10,000
Charged ...	*10,000*	*10,000*	*10,000*	*10,000*
Voted ...	...	...	...	...

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Demand No. 26

SUPERANNUATION ALLOWANCES AND PENSIONS

Voted Rs 6,89,000 ; *Charged Rs. 1,30,000*

Total Rs. 8,19,000

MAJOR HEAD : 55—SUPERANNUATION ALLOWANCES AND PENSIONS.

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

Summary		Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
Superannuation and retired allowances	*Charged*	...	*25,426*	*32,000*	*32,000*	*26,000*
	Voted	...	6,09,305	6,25,000	6,15,000	6,25,000
Equated payments of commuted value of pensions charged to capital (out side the Revenue Account).	*Charged*	...	*22,994*	*27,800*	...	...
	Voted	...	34,319	43,500	...	..
Compassionate allowances	*Charged*	...	*722*	*900*	*1,700*	*1,700*
	Voted	...	73,329	72,000	70,000	70,000
Compassionate Fund ...	Voted	...	...	4,000	4,000	4,000
Gratuities ...	*Charged*	...	...	...	...	...
	Voted	...	4,730	8,000	8,000	8,000
Pensions for distinguished and meritorious services or for political considerations.	*Charged*	...	*11,542*	*13,000*	*13,000*	...
	Voted	...	8,564	10,200	10,200	10,200
Pensions under the I. C. S. Family Pensions Regulations (*Charged*) ...		...	...	*1,000*	...	...
Charges in England ...	*Charged*	55-a	...	*1,16,000*	*1,08,000*	*1,20,000*
	Voted	55-a	...	16,000	14,000	18,000
Loss or gain by exchange	*Charged*	...	*—509*	...	...	...
	Voted	...	—49	...	...	...
For rounding ...	*Charged*	...	...	*—50*	...	...
	Voted	...	...	—50	...	...
	Total ...	...	7,90,373	9,69,300	8,75,900	8,82,900
	Charged ...	...	*60,175*	*1,90,650*	*1,54,700*	*1,47,700*
	Voted ...	...	7,30,198	7,78,650	7,21,200	7,35,200
Deduct—Pensionary charges transferred to Commercial Departments.	*Charged*	55-b	*23,162*	*13,650*	*17,500*	*18,175*
	Voted	55-b	79,850	27,650	48,100	45,800
For rounding ...	*Charged*	...	...	...	*—200*	*+475*
	Voted	...	...	...	+100	—400
	Net Total ...	...	6,87,361	9,28,000	8,10,000	8,19,000
	Charged	...	*37,013*	*1,77,000*	*1,37,000*	*1,30,000*
	Voted ...	...	6,50,348	7,51,000	6,73,000	6,89,000

DETAILED ACCOUNT NO. 55-a—SUPERANNUATION ALLOWANCES AND PENSIONS—CHARGES IN ENGLAND—concluded

Primary units of appropriation			Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND.					
	A—SECRETARY OF STATE.					
...perannuation and Retired Allowances.	Military Officers in respect of Civil employment (*Charged*)	...		36,000	36,000	40,000
	Total A—Secretary of State (*Charged*)	...		36,000	36,000	40,000
	B—HIGH COMMISSIONER.					
...perannuation and Retired Allowances.	Superannuation and retired allowances ... *Charged*	...		80,000	72,000	80,000
	Voted	...		16,000	14,000	18,000
	Total B—High Commissioner	...		96,000	86,000	98,000
	Charged	...		80,000	72,000	80,000
	Voted	...		16,000	14,000	18,000
	Total Charges in England	...		1,32,000	1,22,000	1,38,000
	Charged	...		1,16,000	1,08,000	1,20,000
	Voted	...		16,000	14,000	18,000

DETAILED ACCOUNT NO. 55-b—SUPERANNUATION ALLOWANCES AND PENSIONS—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS

Primary units of appropriation				Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
...sionary Charges	Irrigation Department ...	*Charged*	...	20,335	13,650	17,500	17,700
		Voted	...	70,103	27,650	33,100	34,800
		Total	...	90,438	41,300	50,600	52,500
	79—Malakand Hydro Electric Scheme	*Charged*	...	2,827	700	...	225
		Voted	...	9,747	17,411	15,000	5,500
		Total	...	12,574	18,111	15,000	5,725
	XL—Malakand Hydro Electric Scheme Wiring Expenses.	*Charged*	...	...	...	...	250
		Voted	...	...	...	...	5,500
		Total	...	...	...	...	5,750
	Total Pensionary Charges		...	1,03,012	59,411	65,600	63,975
		Charged	...	23,162	14,350	17,500	18,175
		Voted	...	79,162	45,061	48,100	45,800

Demand No. 27

COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.

Voted Rs. 2,14,000 ; *Charged Rs. 20,000*

Total Rs. 2,34,000

MAJOR HEADS: { 55-A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS }

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
55—A. Commutation of Pensions financed from Ordinary Revenues.	*Charged* ...	...	*1,000*	*—25,000*	*20,000*
	Voted ...	...	72,000	1,12,000	2,14,000
83—Payments of Commuted Value of Pensions ...	*Charged* ...	*19,356*	...	...	...
	Voted ...	37,237	...	...	...
	Total ...	56,593	73,000	87,000	2,34,000
	Charged ...	*19,356*	*1,000*	*—25,000*	*20,000*
	Voted ...	37,237	72,000	1,12,000	2,14,000

COMMUTED VALUE OF PENSIONS

MAJOR HEAD : 83—PAYMENTS OF COMMUTED VALUE OF PENSIONS (NOT CHARGED TO REVENUE)

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS					
Payments of Commuted value of pensions—					
A—Payments in India.					
(1) Payable to Government servants ...	*Charged* ...	...	..	...	...
	Voted ...	1,70,169	2,00,000	1,50,000	2,69,000
(2) Payable to other Governments ...	*Charged* ...	17,759	...	...	...
	Voted ...	803	500	7,000	10,000
B—Payments in England.					
Par Value	*Charged* ...	...	...	...	20,000
	Voted ...	...	...	36,000	20,000
Loss or gain by exchange	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
Total Payments of Commuted Value of Pensions	...	1,88,731	2,00,500	1,93,000	3,19,000
	Charged ...	17,759	...	...	20,000
	Voted ...	1,70,972	2,00,500	1,93,000	2,99,000
Deduct—					
(1) Amount financed from ordinary revenues	*Charged* ...	...	1,000	—25,000	20,000
	Voted ...	...	72,000	1,12,000	2,14,000
(2) Amount recovered from other Governments	*Charged* ...	...	...	25,000	...
	Voted ...	99,416	85,000	81,000	85,000
(3) Capital portion of equated Payments of revenue	*Charged* ...	1,597	700	...	...
	Voted ...	34,319	43,500	...	...
Rounding	*Charged* ...	..	+300	...	..
	Voted ..	...	...	...	...
Net amount not charged to revenue	...	56,593	...	.	...
	Charged ...	19,356	...	...	...
	Voted ...	37,237	...	...	...

Demand No. 28

STATIONERY AND PRINTING

Voted Rs. 2,41,000

MAJOR HEAD: 56—STATIONERY AND PRINTING

Head of Department— { *Jail Press:—Inspector-General of Prisons, North-West Frontier Province*
Other Heads:—Secretary, Development Departments

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
I—Stationery					
Purchase of stationery stores	...	37,549	27,400	20,000	20,000
Stationery supplied from Central Stores	...	62,826	72,600	75,000	70,000
Discount on Plain Paper used with Stamps	...	559	600	500	500
Purchase of Plain Paper used with Stamps	...	3,045	3,400	2,800	2,800
II—Printing.					
Government Presses	56-A	1,50,665	1,40,279	1,39,102	1,45,530
Printing at Private Presses	...	...	10,000	18,000	15,000
Cost of Printing work done by other Governments	...	...	...	740	700
Deduct—Value of Stationery supplied to and the cost of Printing work done for Commercial and other paying Departments. — Government Printing and Stationery Office, Peshawar.	...	...	—6,200	—8,000	— 8,000
Deduct—Value of Stationery supplied to and the cost of Printing work done for Commercial and other paying Departments. — Jail Press, Peshawar ...	...	...	—5,900	—5,900	—5,900
Rounding ...	...	...	—179	—242	+370
Total 56—Stationery and Printing ...	...	2,54,644	2,42,000	2,42,000	2,41,000

DETAILED ACCOUNT NO. 56-A—STATIONERY AND PRINTING—GOVERNMENT PRESSES

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
			Government Printing and Stationery Office, Peshawar.				
Pay of Officers ...	1	1	Manager (Rs. 460—30—700)	8,834	8,400	8,400	8,400
			Leave salary	...	900	...	900
			Total Pay of Officers ...	8,834	9,300	8,400	9,300
Pay of Establishment.	75	73	Clerks and other salaried establishment (at rates varying from Rs. 14 to Rs. 300).	65,516	47,800	46,800	48,700
	26	26	Piece-workers		16,500	18,000	17,500
			Temporary establishment		...	...	...
			Leave salary		2,000	2,500	3,500
			Deduct on account of emergency cut in pay ...	—37	...	...	...
			Entertainment of 4 Compositors on piece rates to cope with the increase of printing work.	...	...	...	2,740
			Deduct—Probable savings	...	...	..	—1,000
			Total Pay of Establishment ...	65,479	66,300	67,300	71,440
Allowances and Honoraria.			Travelling allowance	647	679	200	200
			Overtime and holiday allowances	3,458	2,000	2,500	2,000
			Other allowances	4,344	4,400	4,600	4,400
			Deduct- Probale Savings	..	...	—170	...
			Total Allowances and Honoraria	[illegible]			

DETAILED ACCOUNT NO. 56-A—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*concluded*

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
Contingencies ...			Additions to Plant and Machinery	1,632	4,750	3,400	4,750
			Outside Printing	8,675	...	...	...
			Repairs to plant and furniture	...	800	800	800
			Freight on plant and furniture	...	300	300	300
			Electric energy	...	2,800	3,200	2,800
			Stores	2,984	3,000	3,000	3,000
			Other supplies and services	20,075	12,000	12,000	12,000
			Contract contingencies	3,102	3,750	3,700	3 700
			Other contingencies	2,776	2,500	2,500	2,500
			Deduct—Probable Savings	...	—900	—1,470	—1,750
			Total Contingencies ...	39,244	29,000	27,430	28,100
Provision for Depreciation Fund.			Provision for Depreciation Fund	10,362	10,000	10,000	11,000
Renewals and Replacements from Depreciation Fund.			Renewals and replacements from Depreciation Fund ...	12,574	18,000	18,000	18,000
Amount transferred from Depreciation Fund.			Amount transferred from Depreciation Fund	—12,574	—18,000	—18,000	—18,000
			Total Government Printing and Stationery Office, Peshawar ...	1,32,368	1,21,679	1,20,260	1,26,440
			Jail Press, Peshawar.				
Pay of Establishment.	2	2	Copy Writers 1 (Rs. 75—5—100 + Special pay Rs. 25) and 1 (Rs. 75).	2,000	2,100	2,100	2,100
			Appointment of a clerk on Rs. 40 per mensem (fixed pay) to assist in Press Work.	...	...	...	440
			Total Pay of Establishment ...	2,000	2,100	2,100	2,540
Contingencies ...			Repairs to plant and furniture		200	200	200
			Freight on plant, furniture and stationery ...		600	600	600
			Purchase of plant and furniture		...	...	...
			Other Supplies and Services	3,055	...	...	...
			Purchase of country stationery		2,500	2,500	2,400
			Contingencies		200	400	200
			Deduct—Lump cut for economy		—100	—100	...
			Total Contingencies ...	3,055	3,400	3,600	3,400
Cost of Convict Labour supplied to Jail Press, Peshawar.			Cost of convict labour	12,000	12,000	12,000	12000
Provision for Depreciation Fund.			Provision for Depreciation Fund	1,242	1,100	1,142	1,150
Renewals and Replacements from Depreciation Fund			Renewals and replacements from Depreciation Fund ...	...	500	500	1,000
Amount transferred from Depreciation Fund.			Amount transferred from Depreciation Fund	...	—500	—500	—1,000
			Total Jail Press, Peshawar ...	18,297	18,600	18,842	19,090
			Total Government Presses ...	1,50,665	1,40,279	1,39,102	1,45,530

Demand No. 29

MALAKAND HYDRO-ELECTRIC SCHEME.

MAJOR HEAD :—XL—MALAKAND HYDRO-ELECTRIC SCHEME—WORKING EXPENSES

Voted Rs 2,18,000 ; *Charged Rs. 2,000*

Total Rs. 2,20,000

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimated, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MINOR HEADS.					
Works	A	...	...	...	90,000
Establishment ... *Charged*	B	...	...	...	*1,900*
Establishment ... Voted	B	...	...	...	1,10,621
Pensionary Charges ... *Charged*	...	...	...	...	*250*
Pensionary Charges ... Voted	...	...	...	...	5,500
Tools and Plant	...	...	...	...	2,940
Charges in England	C	...	...	...	9,360
Rounding ... *Charged*	...	...	...	...	*—150*
Rounding ... Voted	...	...	...	..	—421
Total ...	...	...	...	...	2,20,000
Charged ...	...	...	...	...	*2,000*
Voted ...	...	...	...	...	2,18,000

DETAILED ACCOUNT No. XL-A—MALAKAND HYDRO-ELECTRIC SCHEME—WORKS

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Maintenance and Repairs—				
Telephone system	...	...	...	10,000
Maintenance	...	...	...	80,000
Total Maintenance and Repairs ...	...	.	...	90,000

DETAILED ACCOUNT No. XL-B—MALAKAND HYDRO-ELECTRIC SCHEME—WORKING EXPENSES—ESTABLISHMENT

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
			DIRECTION				
Pay of Officers ...	...	4	Superintending Engineer 1 (1,750—100—2,150), 1 Commercial Officer (475—1,000) 2 Assistant Engineers (200—20—600).	...	...	...	35,844
			Contribution at 75 per cent. of 1/12th of pay to Compulsory Contributory Provident Fund.	...	...	...	2,473
			Total Pay of Officers ...	...	...	...	38,317
Pay of Establishment.	...	14	1 Stenographer Rs. (60—5/120—10/200), 1 Clerk Rs. (200—10—300), 1 Clerk Rs. (120—10—200), 2 Clerks Rs. (75—5—150), 4 Clerks Rs. 45—3—105), 1 Accountant Rs. (100—10—300), Draftmen 1 Rs. (120—8—200) and 2 Rs. 40—2—50), and 1 Tracer Rs. (40—2—90).	...	...	...	15,009
	...	9	Servants (Rs. 14 to 20) ...	...	...	...	1,512
			Total Pay of Establishment ...	...		...	16,521
Allowances and Honoraria.			Travelling Allowance	...	...	...	6,000
			Other Allowances	...	...	...	528
			Total Allowances and Honoraria ...			...	6,528
Contingencies ...			Contingencies	...	... ...	...	4,000
			Total Direction ...	...	...	...	65,366
			EXECUTIVE				
Pay of Officers ...	...	17	2 Executive Engineers Rs. (475—1,000), 3 Assistant Executive Engineers Rs. (200—20—600), 1 Assistant Engineer Rs. (200—20—600), 4 Local Superintendents Rs. (150—10—350), 4 Shift Engineers Rs. (150—10—350), 2 Apprentice Electrical Engineers Rs. (100—25—150) and 1 Head Line Inspector Rs. (150—5—250).	...	...	...	66,859
			Contribution at 75 per cent. of 1/12th of pay to Compulsory Contributory Fund.	...	...	...	2,657
			Total Pay of Officers ..	...	...	...	69,516
Pay of Establishment.	...	103	1 Accountant Rs. (100—10—300), 1 Clerk Rs. (120—10—200), 4 Clerks Rs. (75—5—150) 12 Clerks Rs. (45—3—105), 1 Draftman Rs. (80—4—140), 1 Tracer Rs. (40—2—90), 1 Stenographer Rs. (60—5—120/10—200), 2 Overseers Rs. (80—7—255), 3 Storekeepers (1 on Rs. 64 and 2 on Rs. 50), 3 Head Linemen Rs. 60—5/2—120), 24 Linemen Rs. (30—2—50), 4 Lorry Drivers Rs. (30—2—50), 8 Meter Readers Rs. 30 per mensem each, 1 Head Jointer Rs. (60—5/2—120), 7 Station Attendants Rs. (60—5/2—120), 20 Station Attendants Rs. (40—2—80), 2 Head Mistries Rs. 60—5/2—120). 4 Mistries Rs. (40—1—60), 4 Oilers and Cleaners at Rs. 18 per mensem each.	...	...	...	55,304
	...	19	Servants	...	...	...	3,456
			Total Pay of Establishment ...	...	...	...	58,760

DETAILED ACCOUNT No. XL-B—MALAKAND HYDRO-ELECTRIC SCHEME—WORKING EXPENSES—ESTABLISHMENT—concluded.

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	EXECUTIVE—concluded				
Allowances and Honoraria.	Travelling Allowance	...	...	...	11,400
	Other Allowances	...	...	...	600
	Total Allowances and Honoraria ...	...	...	...	12,000
Contingencies ...	Contingencies	...	...	...	14,000
	Total Executive ...	...	...	...	1,54,276
Establishment Charges Payable to Other Governments, Departments, etc.	Share of Direction Charges of Chief Engineer's Office. { *Charged* ...	...	...	...	*3,800*
	{ Voted ...	...	...	...	3,600
Establishment Charges Recoverable from Other Governments, Departments, etc.	Deduct—Establishment Charges Recoverable from other major heads by pro-rata distribution (Voted).	...	...	...	—2,000
	Total Establishment ...	...	...	...	2,25,042
	Charged ...	...	...	...	*3,800*
	Voted ...	...	...	...	2,21,242
	Deduct—½ share Chargeable to Capital { *Charged* ...	...	...	...	*—1,900*
	{ Voted ...	..	...	...	- 1,10,621
	Net Total ...	...	...	..	1,12,521
	Charged ...	...	...	...	*1,900*
	Voted ...	..	...	...	1,10,621

DETAILED ACCOUNT No. XL-B—MALAKAND HYDRO-ELECTRIC SCHEME—WORKING EXPENSES—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	CHARGES IN ENGLAND	Rs.	Rs.	Rs.	Rs.
	High Commissioner.				
Sterling Overseas Pay.	Sterling Overseas Pay (Voted)	...	...	...	18,720
	Deduct—½ share chargeable to Capital ...	...	...	...	—9,360
	Total Sterling Overseas Pay ...	...	...		9,360
	Total Charges in England ...	...	...	...	9,360

Demand No. 30

MALAKAND HYDRO-ELECTRIC SCHEME

MAJOR HEAD : 79—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME

Voted Rs. 10,39,000 ; *Charged Rs. 1,55,000*

Total Rs. 11,94,000

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
SUMMARY BY MINOR HEADS		Rs.	Rs.	Rs.	Rs.
Works	A	21,14,205	16,95,273	16,65,114	8,57,696
Establishment Charges { *Charged*	B	*7,758*	*7,739*	...	*1,900*
Establishment Charges { Voted	B	1,11,037	1,44,534	1,84,997	1,10,621
Pensionary Charges ... { *Charged* ...	...	*2,827*	*700*	...	*225*
Pensionary Charges ... { Voted	...	9,747	17,411	15,000	5,500
Tools and Plant	...	46,881	56,272	26,506	25,000
Suspense	C	16,924	48,500	−11,025	20,800
Interest Charged to Capital (*Charged*)	...	*70,022*	*1,26,400*	*86,300*	*1,53,300*
Deduct English Cost of Stores and Establishment charges. { *Charged* ...	...	...	...	...	...
Deduct English Cost of Stores and Establishment charges. { Voted ...	...	−16,38,442	...	...	...
Charges in England ... { *Charged*	D	..	...	*120*	
Charges in England ... { Voted	D	16,47,005	3,42,120	4,20,720	20,040
Loss or Gain by Exchange (Voted)	...	−8,563	−10,000	4,000	...
Deduct Receipt and Recoveries on Capital Account ...	...	−25	...	−1,600	−300
Rounding { *Charged* ...	...	...	*+171*	*−420*	*−425*
Rounding { Voted ...	...	...	−110	+288	−357
Total ...	...	23,79,376	24,29,000	23,82,000	11,94,000
{ *Charged* ...	...	*80,607*	*1,35,000*	*86,000*	*1,55,000*
{ Voted ...	...	22,98,769	22,94,000	22,96,000	10,00,039

DETAILED ACCOUNT No. 79 A—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME—WORKS.

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
I—Grid System (Sub-Works)—	Rs.	Rs.	Rs.	Rs.
(a) Preliminary	20,93,722 (for items (a) to (p))	3,514	1,240	1,890
(b) Land		13,880	11 912	10,000
(c) Civil works		64,714	2,69,991 (for (c) and increased expenditure (a), (b))	...
Increased expenditure on account of :— (a) Lining the tunnel		35,000		
(b) Retaining wall and guniting the cut in the turnal		45,000		
(d) Gates, Penstock pipes and Valves		61,821	69,843	25,590
(e) Building (excluding quarters)		1,00,035	1,95,650	14,000
(f) Quarters		43,032	41,059	2,000
(g) Generating plant		82,617	85,608	50,570
(h) Electrical apparatus		2,19,202	2,12,264	1 08,550
(i) Transmission lines		4,05,461	3,87,647	1,16,500
(k) Mains		...	...	...
(l) Service Communications		...	...	...
(o) Telephone system		...	...	..
(p) Miscellaneous		1,72,840	1,87,140	28,000
Total I ...	20,93,722	12,47,116	14,62,354	3,57,500

DETAILED ACCOUNT No. 79-A—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME—WORKS—continued

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
II- Peshawar Distribution systems—				
(a) Preliminary		300	77	484
(b) Lands		500	...	650
(e) Building (excluding quarters)		2,750	...	3,500
(f) Quarters		1,700	...	2,550
(h) Electrical apparatus		13,475	22,993	...
(k) Mains		57,056	15,000	46,616
(l) Service communications	108	3,550	...	7,300
(m) Meters		1,850	300	2,800
(n) Public lighting		...	...	300
(o) Telephone system		...	...	...
(p) Miscellaneous		3,194	500	5,356
Increased expenditure on account of taking over the local distribution of electrical energy in the Civil Area in Peshawar Cantonment from the M. E. S. to electrify from the Malakand Hydro-Electric Scheme.		1,50,000	1,00,000	50,000
Total II ...	108	2,34,375	1,38,870	1,19,556
III- Nowshera Distribution System—				
(a) Preliminary		...	80	225
(b) Land		2,100	...	2,100
(e) Building (excluding quarters)		6,000	2,000	4,000
(f) Quarters		1,700	...	1,700
(h) Electrical apparatus		21,455	14,500	18,870
(k) Mains	218	76,680	45,000	74,792
(l) Service communications		6,600	500	35,500
(m) Meters		3,700	500	17,500
(n) Public lighting		...	...	2,160
(o) Telephone system		...	...	...
(p) Miscellaneous		4,710	1,000	7,913
Total III ...	218	1,22,945	63,580	1,62,760
IV—Mardan Distribution System—				
(a) Preliminary		...	80	440
(b) Land		1,200	...	1,200
(e) Building (excluding quarters)		3,000	...	3,000
(f) Quarters		...	...	...
(h) Electrical apparatus		35,175	...	37,300
(k) Mains	394	44,845	...	86,881
(l) Service communications		...	...	14,500
(m) Meters		...	...	9,000
(n) Public lighting		...	...	3,000
(o) Telephone system		...	...	...
(p) Miscellaneous		3,830	1,000	6,219
Total IV ...	394	88,050	1,080	1,61,540

DETAILED ACCOUNT NO. 79-A—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME—WORKS—concluded

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
V—Charsadda Distribution System—				
(a) Preliminary		56	80	200
(b) Land		300	..	600
(e) Building (excluding quarters)		...	...	750
(f) Quarters		...	...	850
(h) Electrical apparatus		...	...	4,635
(k) Mains		...	...	23.375
(l) Service communications		...	...	16,2.0
(m) Meters		...	...	5,900
(n) Public lighting		...	...	800
(o) Telephone system		...	...	...
(p) Miscellaneous		...	2,000	610
Contingencies		7	...	...
Total V ...	...	363	2,080	53,920
VI—Malakand Distribution System—				
(a) Preliminary		...	...	...
(b) Lands		...	...	...
(e) Building (excluding quarters)		300	..	300
(f) Quarters		...	...	.
(h) Electrical apparatus		...	—4,160	...
(k) Mains	19,7̃3	...	1,090	1,550
(l) Service communications		..	...	...
(m) Meters		1,550	...	...
(n) Public lighting		...	...	...
(o) Telephone system		...	...	...
(p) Miscellaneous		574	220	570
Total VI ...	19,763	2,424	—2,850	2,120
Grand Total	21,'4,205	16,95,273	16,65,114	8,57,696

DETAILED ACCOUNT NO. 79-B—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME—ESTABLISHMENT CHARGES

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
			Direction.				
Pay of Officers ...	1	...	Superintending Engineer (Rs. 1,750—100—2,150) ...		25,061	21,952	...
			Contribution at 75 per cent. of 1/12th of Indian pay to Compulsory Contributory Fund.		1,700	1,507	...
	1	...	Apprentice Electrical Engineer (Rs. 100—25—150) ...	30,283	1,525	352	..
	1	...	Operating and Maintenance Engineer ...		8,104	8,019	...
			Contribution at 75 per cent. of 1/12th of Indian pay to Compulsory Contributory Fund.		706	...	...
			Total Pay of Officers ...	30,283	37,096	31,830	...

DETAILED ACCOUNT NO. 79-B—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME—ESTABLISHMENT CHARGES—concluded.

Primary units of appropriation	Numbers 1937-38	Numbers 1938-39		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
y of Establish-ment.	5	...	Clerks		6,918	6,902	...
	3	...	Draftsmen and Tracers		2,700	1,378	...
			Trans-Frontier Allowance	6,916	150	90	...
	6	...	Servants		1,128	888	...
			Total Pay of Establishment ...	6,916	10,896	9,258	...
owances and Honoraria.			Travelling Allowance	1,631	3,000	3,000	...
			Other Allowances		444	344	...
			Total Allowances and Honoraria ...	1,631	3,444	3,344	...
tingencies ...			Contingencies	5,968	4,500	4,250	...
			Total Direction ...	44,798	55,936	48,682	...
			Executive.				
of Officers ...	2	...	Executive Engineer and Plant Engineer (Rs. 625—50—1,350)		23,295	5,838	...
			Contribution at 75 per cent. of 1/12th of Indian pay to Compulsory Contributory Fund.		747	556	...
	5	...	Apprentice Electrical Engineers (Rs. 100—25—150) ...		7,200	14,568	...
	2	...	Temporary Electrical Engineers	25,962	...	10,159	...
	1	...	Head Line Superintendent		3,600	...	...
	1	...	Assistant Engineer ...		...	2,332	...
	1	...	Technical Assistant		3,600	...	...
			Total Pay of Officers ..	25,962	38,442	33,453	...
of Establish-ment.	22	...	Clerks, Accountant and Surveyor, etc., and servants ...	19,861	26,779	32,450	...
owances and Honoraria.			Travelling Allowance	8,656	12,012	10,000	...
			Other Allowances		...	512	
			Total Allowances and Honoraria ...	8,656	12,012	10,512	...
ingencies ...			Contingencies	6,020	5,494	8,600	...
			Total Executive ...	60,499	82,727	85,015	...
blishment charges payable other Govern-ments, Depart-ments, etc.			Departmental charges on works executed in other Divisions.	...	...	57,000	...
			Share of Direction charges ... Charged ...	7,758	7,729	...	...
			Share of Direction charges ... Voted ...	5,707	5,871	...	...
			One-half of the total Hydro-Electric Establishment chargeable to Capital Charged ...	...	...	...	1,900
			One-half of the total Hydro-Electric Establishment chargeable to Capital Voted ...	...	...	...	1,10,621
			Total Establishment charges payable, etc. ...	13,465	13,600	57,000	1,12,521
			Charged ...	7,758	7,729	...	1,900
			Voted ...	5,707	5,871	57,000	1,10,621
lishment Sus-se.			Suspesne	98	...	...	...
ishment ges recovered other ernments rtments, etc.			*Deduct*—Recoveries	—65	...	—5,700	...
			Grand Total Establishment ..	1,18,795	1,52,263	1,84,997	1,12,521
			Charged ...	7,758	7,729	...	1,900
				1,11,037	1,44,534	1,84,997	1,10,621

DETAILED ACCOUNT No. 79-C—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME—SUSPENSE

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	STOCK.				
Charges ...	Charges	...	48,500	...	20,800
Deduct credits (by transfer to works or stock).	Deduct credits (by transfer to works or stock)		...	−11,025	...
	Total Stock ...	...	48,500	−11,025	20,800
	LONDON STORES.				
Charges ...	Charges in England	...	3,32,000	4,13,120	10,680
	Indian Charges		...	...	...
	Total ...	..	3,32,000	4,13,120	10,680
Deduct credits (by transfers to works or stock).	Deduct credits (by transfers to works or stock)	...	3,32,000	4,13,120	10,680
	Total London Stores ...	...	...	...	...
	OTHER SUSPENSE ACCOUNT.				
Charges ...	Charges	...	...	...	...
Deduct credits (by transfers to works or stock).	Deduct credits (by transfers to works or stock)		...	...	...
	Total Other Suspense Accounts ...	...	...	...	...
	Total surpense ...	16,924	48,500	−11,025	20,800

DETAILED ACCOUNT No. 79-D—HYDRO-ELECTRIC SCHEMES—MALAKAND HYDRO-ELECTRIC SCHEME—CHARGES IN ENGLAND

			Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	CHARGES IN ENGLAND.					
	B—High Commissioner.					
Sterling Overseas Pay.	Sterling Overseas Pay (Voted)		7,006	10,120	5,200	9,360
Stores for India ...	Stores for India (Voted)		16,39,999	3,32,000	4,13,120	10,680
Other Charges ...	Expenses connected with recruitment ...	*Charged* ...	...	...	*120*	...
		Voted ...	...	...	2,400	...
	Total ...		16,47,005	3,42,120	4,20,840	20,040
	Charged ...		...	...	*120*	...
	Voted ...		16,47,005	3,42,120	4,20,720	20,040

CIVIL WORKS NOT CHARGED TO REVENUE.

Voted Rs. 3,22,000

Total Rs. 3,22,000

MAJOR HEAD : 81—CIVIL WORKS NOT CHARGED TO REVENUE

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

	Detailed Account No.	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Original Works—Buildings	81-A	...	2,20,000	1,60,000	3,20,000
Establishment	81-B	...	10,500	10,500	2,172
Rounding	...	...	+500	+500	—172
Total 81—Civil Works not charged to revenue ...	...	...	2,31,000	1,71,000	3,22,000

DETAILED ACCOUNT No. 81-A—CIVIL WORKS NOT CHARGED TO REVENUE—ORIGINAL WORKS—BUILDINGS

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	ORIGINAL WORKS—BUILDINGS.				
General Administration.	Construction of 15 bungalows for Officers at Peshawar...	...	2,20,000	1,60,000	3,20,000
	Total ...	...	2,20,000	1,60,000	3,20,000

DETAILED ACCOUNT No. 81-B - CIVIL WORKS NOT CHARGED TO REVENUE—ESTABLISHMENT.

Primary units of appropriation		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
	ESTABLISHMENT				
Pay of Officers ...	Sub-Divisional Officer at Rs. 370 per mensem ...		4,070	4,070	740
	Total Pay of Officers ...	...	4,070	4,070	740
Pay of Establishment.	One Accountant (Rs. 160), one Sub Divisional Clerk (Rs. 66), two Subordinates (Rs. 80 each), one Estimator (Rs. 80) and one Peon (Rs. 14) for the temporary project Sub-Division.	...	4,580	4,580	960
	Total Pay of Establishment ...	...	4,580	4,580	960
Allowances and Honoraria.	Travelling and Other Allowances	...	950	950	272
	Total Allowances and Honoraria ...	...	950	950	272
Contingencies ...	Contingencies	...	900	900	200
	Total Establishment ...	...	10,500	10,500	2,172

Demand No. 32

DEPOSITS AND ADVANCES.

ADVANCES NOT BEARING INTEREST

Voted Rs. 83,000

Charged Rs. 2,02,000

Total Rs. 2,85,000

MAJOR HEAD :—ADVANCES REPAYABLE AND PERMANENT ADVANCES.

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYABLE—				
Civil Advances—				
Objection Book Advances (Voted)	15 376	60,000	72,000	72,000
P. W. Taccavi Advances (Voted)	—40	...	2,000	1,000
Advances for Rest Camps (Voted)	3,936	..	100	...
Special Advances (Voted)	1,691	...	6.0	10,300
Forest Advances (*Charged*)	*177*	*1,84,000*	*2,22,000*	*2,00,000*
Revenue Advances (Voted)	5,432	...	...	...
Rounding (Voted)	...	...	300	—300
Total Advances Repayable ...	26,572	2,44,000	2,97,000	2,83,000
Charged ...	*177*	*1,84,000*	*2,22,000*	*2,00,000*
Voted ...	26,395	60,000	75,000	83,000
PERMANENT ADVANCES—				
Permanent Advances Civil (*Charged*)	*59,260*	*2,000*	...	*2,000*
Total Advances not bearing Interest ...	85,832	2,46,000	2,97,000	2,85,000
Charged ...	*59,437*	*1,86,000*	*2,22,000*	*2,02,000*
Voted ...	26,395	60,000	75,000	83,000

Demaud No. 33

LOANS AND ADVANCES.

Voted Rs. 2,20,000

Total Rs. 2,20,000

MAJOR HEAD :—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT

Head of Department— { *Loans to Municipalities, Port Funds, etc.—Revenue and Divisional Commissioner, North-West Frontier Province.* *Loans to Government Servants—Secretary to Government, North-West Frontier Province, Finance Department.*

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.				
Advances to cultivators granted under—				
(1) Land Improvement Loans Act, 1883	17,317	60,000	37,000	60,000
(2) Agriculturists Loans Act, 1884	93,808	1,00,000	1,00,000	100,000
(3) Act VIII of 1873	...	...	...	...
(4) Advances to Co-operative Societies under Act of 1912 ...	...	..	...	...
Loans to Landholders and other Notabilities	...	...	..	...
Loans to Municipalities	...	1,00,000	...	...
Grant of Loan to the Municipal Committee, Mardan for the building of New Civil Hospital.	...	...	...	50,000
Miscellaneous Loans and advances	1,59,500	40,500	40,500	...
Issue of Loans for Industrial purposes	...	...	...	5,000
Total loans to Municipalities Port Funds etc. ...	2,70,625	3,00,500	1,77,500	2,15,000
Loans to Government Servants for—				
House building	69,678	50,000	44,753	5,000
Purchase of Motor cars	62,895	60,000	45,000	...
Other means of conveyances	10	500	300	...
Passage Money	3,596	1,154	1,000	...
Total Loans to Government Servants ...	1,36,179	1,11,654	91,053	5,000
Rounding	...	—154	+447	...
Grand Total ...	4,06,804	4,12,000	2,69,000	2,20,000

DEPOSITS, ADVANCES AND REMITTANCE HEADS

PUBLIC DEBT.

Head of Department—Secretary to Government, Finance Department

Heads	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Permanent Debt—Provincial Loans bearing Interest	...	...	.	...
Loan from the Central Government	...	35,00,000	35,00,000	...
Total ...	...	35,00,000	35,00,000	...

UNFUNDED DEBT—STATE PROVIDENT FUNDS

Head of Department—Secretary to Government, Finance Department

Heads of Account				
General Provident Fund	...	1,25,000	2,00,000	2,00,000
Contributory Provident Fund	...	...	47,000	...
Total ...	...	1,25,000	2,47,000	2,00,000

DEPOSITS NOT BEARING INTEREST—B—RESERVE FUNDS.

FAMINE RELIEF FUND—Receipts and Disbursements

Head of Department—Revenue and Divisional Commissioner

Receipts				
Opening balance	41,526	52,400	52,357	13,189
Receipts—				
Transfers from the Revenue Account	10,000	10,000	10,000	10,000
Interest Receipts	831	1,000	305	1,503
Total ...	52,357	63,400	62,663	24,692
Disbursements				
Investment Account—Purchase of Securities	...	...	49,474	...
Closing balance ...	52,357	63,400	13,189	24,692

DEPOSITS NOT BEARING INTEREST—B—RESERVE FUNDS.

DEPRECIATION RESERVE FUNDS—Government Presses—Receipts and Disbursements

Head of Department { *Secretariat Press—Secretary, Development Departments*; *Jail Press—InspectorGeneral of Prisons* }

Heads					
Opening balance ...	Provincial Press	38,421	35,821	36,210	28,210
	Jail Press	12,231	13,431	13,473	14,115
	Total ...	50,652	49,252	49,683	42,325
Receipts ...	Provincial Press	10,363	10,000	10,000	11,000
	Jail Press	1,242	1,100	1,142	1,150
	Total ...	11,605	11,100	11,142	12,150
Total ...	Provincial Press	48,784	45,821	46,210	39,210
	Jail Press	13,473	14,531	14,615	15,265
	Total ...	62,257	60,352	60,825	54,475
Expenditure ...	Provincial Press	12,574	18,000	18,000	18,000
	Jail Press	..	500	500	1,000
	Total ...	12,574	18,500	18,500	19,000
Closing balance ...	Provincial Press	36,210	27,821	28,210	21,210
	Jail Press	13,473	14,031	14,115	14,265
	Total ...	49,683	41,852	42,325	35,475

GENERAL POLICE FUND (RECEIPTS AND DISBURSEMENTS).

Head of Department—Inspector General of Police.

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Opening Balance	...	...	37,000	...
Receipts	36,607	24,000	18,000	...
Expenditure	...	24,000	55,000	...
Closing Balance	36,607	...	..	...

C—OTHER DEPOSIT ACCOUNTS

DEPOSITS OF LOCAL FUNDS

Head of Department—Secretary to Government, Finance Department.

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
District Fund	...	14,03,000	15,47,000	15,32,000
Municipal Funds	...	10,92,000	18,72,000	18,74,000
Total ...	...	24,95,000	34,19,000	34,06,000

DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS.

Head of Department—Secretary to Government, Finance Department.

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Revenue Deposits	...	11,71,000	13,00,000	13,00,000
Civil Courts' Deposits	...	...	45,000	45,000
Personal Deposits	...	17,55,000	13,50,000	13,50,000
Deposits on account of Police Funds	...	1,20,000	1,20,000	1,20,000
Public Works Deposits	...	2,55,000	2,70,000	2,70,000
Deposit of fees received by Government servants on account of work done for private bodies	...	5,000	5,000	5,000
Other Civil Deposits	...	90,000	90,000	90,000
Total ...	...	33,96,000	31,80,000	31,80,000

OTHER ACCOUNTS

SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT

Head of Department —Secretary, Public Works Department

Heads of Account		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Opening balance	...	1,76,285	1,47,285	1,47,448	—269
Subventions from Central Road Development Account.	Ordinary Allotments	2,15,145	1,75,000	1,52,283	3,50,000
	Allotments from the Reserve ...	1,02,078	6,73,500	4,91,500	3,39,700
Total	...	4,93,508	9,95,785	7,91,231	6,89,431
Expenditure ...	Ordinary Allotments	2,43,982	3,22,000	3,00,000	3,50,000
	Allotments from the Reserve	1,02,078	6,73,500	4,91,500	3,39,431
Closing balance	...	1,47,448	285	—269	...

DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS

Head of Department —Secretary, Development Departments

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Opening balance	2,22,497	1,39,941	1,56,219	1,23,263
Receipts :—				
Grants for the Co-operative Training and Education Scheme	...	4,200	4,339	3,973
Grants for Cottage and Small Seale Woollen Industry	...	19,660	19,660	2,330
Grants for other schemes	25,817	...	...	1,986
Total Receipts ...	25,817	23,860	23,999	8,289
Total of Opening Balance and Receipts ...	2,18,314	1,63,801	1,80,218	1,31,552
Disburseemnts :—				
Co-operative Training and Education Scheme ...	3,656	4,200	3,960	3,973
Cottage and Small Scale Woollen Industry	...	19,660	4,660	17,330
Discretionary grants by Deputy Commissioners	88,439	17,000	17,000	...
Consolidation of Holdings		...	...	7,056
Drinking Water Supply Schemes		13,000	24,295	60,233
Inter-village communications		...	...	13,000
Rural Sanitation		...	...	4,900
Village Irrigation Channels		...	..	10,900
Demonstration Plots		...	3,000	8,780
Fruit Cultivation		...	4,040	5,380
Total Disbursements ...	92,095	53,860	56,955	1,31,552
Closing Balance	1,56,219	1,09,941	1,23,263	...

DEPOSIT ACCOUNT OF GRANTS MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH

Head of Department—Secretary, Development Departments.

Heads of Account		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Opening balance of grants made for	Marketing Scheme	1,539	1,539		
	Sugarcane Research Scheme	...	...	—6,682	1,554
	Veterinary Disease Investigation Scheme ...	1,231	10		
	Total ...	2,770	1,549	—6,682	1,554
Receipts — Grants from the Imperial Council of Agricultural Research for	Marketing Scheme		10,000	15,000	10,000
	Sugarcane Research Scheme	8,900	7,400	1,800	18,107
	Veterinary Disease Investigation Scheme ...		8,200	10,856	8,500
	Total ...	8,900	25,600	27,656	36,607
	Total ...	11,670	27,149	20,974	38,161
Payments — Transfers to the Revenue Account to meet expenditure on	Marketing Scheme	10,521	10,000	9,420	10,000
	Sugarcane Research Scheme	...	7,400	1,800	18,107
	Veterinary Disease Investigation Scheme ...	7,831	8,200	8,200	8,500
	Total ...	18,352	25,600	19,420	36,607
Closing balance of grants made for	Marketing Scheme		1,539		
	Sugarcane Research Scheme ...	—6,682	...	1,554	1,554
	Veterinary Disease Investigation Scheme ...		10		
	Total ...	—6,682	1,549	1,554	1,554

DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRIES.

Head of Department —Secretary, Development Departments.

Heads	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Opening balance	...	10,000	...	1,900
Receipts — Grant from the Central Government	13,500	7,300	7,300	5,400
Total ...	13,500	17,300	7,300	7,300
Payments — Transfer to the Revenue Account to meet expenditure on the Handloom Weaving Institute.	13,500	17,300	5,400	17,300
Closing balance ...	...	...	1,900	—10,000

ADVANCES NOT BEARING INTEREST.

Head of Department —Secretary to Government, Finance Department

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Account with Foreign Governments and Indian States	26,732	...	...	...
Account with the Governments of Burma	...	...	12,000	12,000
Account with the Reserve Bank	...	...	8,000	8,000
Total ...	26,732	...	20,000	20,000

REMITTANCES—REMITTANCES WITHIN INDIA.

Head of Department —Secretary to Government, Finance Department

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Remittances between treasuries	...	2,65,000	2,50,000	2,50,000
Public Works cheques	...	33,83,000	40,00,000	40,00,000
Other remittances	...	53,000	10,00,000	10,00,000
Transfer between Public Works Officers	...	1,33,000	1,12,000	1,12,000
Total ...	...	38,34,000	53,62,000	53,62,000

SUSPENSE.

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1936-37	Budget, Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Suspense Account	7,173	57,000 (for both)	7,000	7,000
Departmental and other similar Accounts	10,061		40,000	40,000
Total Suspense ...	17,234	57,000	47,000	47,000

EXPENDITURE IN ENGLAND THROUGH THE SECRETARY OF STATE FOR INDIA

Heads of Account		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE CHARGED TO REVENUE.					
Demand No. 8					
18—Irrigation-					
Leave Salaries and Deputation Pay	*Charged* ...	*11,029*	*7,560*	...	...
	Voted ...	...	...	...	...
Demand No. 12					
25—General Administration—					
Leave Salaries and Deputation Pay	*Charged* ...	*2,667*	*9,400*	*9,560*	...
	Voted ...	...	...	...	...
Other Charges (*charged*) ...	...	...	...	...	...
Demand No. 13					
27—Administration of Justice—					
Law charges in connection with appeals (voted)	...	2,368	2,400	2,400	2,680
Demand No. 14					
28—Jails and Convict Settlements—					
Leave Salaries and Deputation Pay	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
Demand No. 26					
55—Superannuation allowances and pensions (*charged*)	...	*31,294*	*36,000*	*36,000*	*40,000*
Total expenditure charged to revenue	...	47,358	55,360	47,960	42,680
	Charged ..	*44,990*	*52,960*	*45,560*	*40,000*
	Voted ...	2,368	2,400	2,400	2,680
EXPENDITURE NOT CHARGED TO REVENUE.					
Demand No. 9					
68—Construction of Irrigation Works—					
Leave Salaries (*charged*)	...	...	...	...	...
Total expenditure through the Secretary of State for India	...	47,358	55,360	47,960	42,680
	Charged ..	*44,990*	*52,960*	*45,560*	*40,000*
	Voted ...	2,368	2,400	2,400	2,680

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA

Heads of Account		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Demand No. 4					
10—Forests—					
Leave salaries and Deputation pay ...	*Charged* ...	8,898	4,360	5,280	5,840
	Voted ...	...	...	...	5,200
Sterling Overseas Pay (*charged*)	...	7,612	7,320	8,240	6,160
Total ...		10,510	11,680	13,520	17,200
Charged ...		16,510	11,680	13,520	12,000
Voted ...		...	...	...	5,200
Demand No. 8					
XVII—Irrigation—Working Expenses—Stores (voted)	...	...	...	480	...
Total ...		...	...	480	...
Demand No 10.					
18—Irrigation—Miscellaneous Expenditure and 50—Civil Works—					
Leave Salaries and Deputation Pay ...	*Charged* ...	...	8,440	18,280	39,600
	Voted	2,409	...	...	...
Sterling Overseas Pay (*charged*)	...	34,545	32,000	37,000	38,800
Stores for India (voted)	...	..	...	...	...
Total ...		36,954	40,440	55,880	78,400
Charged ...		34,545	40 440	55,880	78,400
Voted ...		2,409	...	...	...
Demand No. 12					
25—General Administration—					
Leave Salaries and Deputation Pay ...	*Charged*	1,48,491	1,06,680	1,17,520	73,360
	Voted	17,216	9,040	10,880	8,680
Sterling Overseas Pay (*charged*) ...	...	59,215	59,520	66,080	64,800
Local Government's share of the cost of the High Commissioner's Establishment (voted).		10,854	9,600	9,600	10,000
Travelling allowance (*Charged*)	...	...	...	80	...
Stores	*Charged*	..	7,840	8,720	...
	Voted	...	...	...	...
Total ...		2,35,776	1,92,680	2,12,880	1,56,840
Charged ...		2,07,706	1,74,040	1,92,400	1,38,160
Voted ..		28,070	18,640	20,480	18,680
Demand No. 13					
27—Administration of Justice—					
Leave Salaries and Deputation Pay ...	*Charged*	34,317	26,680	40,480	3,480
	Voted ...	...	6,320	6,920	...
Sterling Overseas Pay (*charged*)	...	4,642	4,800	3,000	4,000
Total ...		38,959	37,800	50,400	7,480
Charged ..		38,959	31,480	43,480	7,480
Voted ...		...	6,320	6,920	..

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA.

Heads of Account		Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
Demand No. 14		Rs.	Rs.	Rs.	Rs.
23 —Jails and Convict Settlements—					
Leave Salaries and Deputation pay ...	... *Charged*	*2,418*	...	...	...
	Voted	..	...	...	...
Sterling Overseas pay (*charged*) ...	...	*4,800*	*4,800*	*4,800*	*4,800*
	Total ..	7,218	4,800	4,800	4,800
	Charged ...	*7,218*	*4,800*	*4,800*	*4,800*
	Voted ...	...	...	...	...
Demand No. 15					
29 – Police—					
Leave salaries and deputation pay ...	... *Charged* ...	*73,270*	*64,000*	*25,680*	*42,840*
	Voted ..	559	...	...	3,000
Sterling overseas pay (*charged*) ...	... ...	*30,022*	*37,200*	*34,800*	*36,000*
Stores (voted) ...	... ...	...	...	...	...
Other Charges ...	... *Charged* ...	..	...	*160*	...
	Voted ...	...	...	1,120	...
	Total ...	1,03,851	1,01,200	61,760	81,840
	Charged ..	*1,03,292*	*1,01,200*	*60,640*	*78,840*
	Voted ...	559	...	1,120	3,000
Demand No. 16					
37—Education—					
Leave salaries and deputation pay ...	... *Charged* ...	*3,452*	*8,480*	*7,160*	*4,720*
	Voted ...	800	3,800	1,680	1,800
Sterling overseas pay (*charged*) ...	... ...	*2,134*	*2,160*	*1,680*	...
Scholarships, Allowances, etc. (voted) ...	...	...	...	...	...
	Total ...	6,385	14,440	10,520	6,520
	Charged ...	*5,585*	*10,640*	*8,840*	*4,720*
	Voted ...	800	3,800	1,680	1,800
Demand No. 17					
38—Medical—					
Leave salaries and Deputation pay ...	... *Charged* ...	*13,842*	*720*	*10,240*	*4,840*
	Voted ...	750	800	640	...
Sterling Overseas pay (*charged*) ...	... ...	*7,954*	*10,160*	6,960	6,960
	Total ...	22,546	11,680	17,840	11,800
	Charged ...	*21,796*	*10,880*	*17,200*	*11,800*
	Voted ...	750	800	640	..
Demand No. 17					
39—Public Health—					
Leave salaries and deputation pay ...	... *Charged* .	...	..	...	20,000
	Voted ...	...	...	...	...
Sterling overseas pay (*charged*) ...	... ...	*4,341*	*2,800*	*2,640*	*4,800*
	Total ...	4,341	2,800	2,640	24,800
	Charged ...	*4,341*	*2,800*	*2,640*	*24,800*
			...	..	...

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA—contd

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Demand No. 29				
XL—Malakand Hydro-Electric Scheme—Working Expenses—				
Sterling Overseas Pay (Voted)	...	...	...	18,720
Deduct—½ Share charged to 79—Capital Outlay on Hydro-Electric Schemes		...	..	—9,360
Total ...	...	...	...	9,360
Charged ...	...	...	...	...
Voted ...	..	...	..	9,360
Demand No. 18				
40—Agriculture—				
Leave Salaries and Deputation Pay ... *Charged* ..	7,742	...	...	...
Leave Salaries and Deputation Pay ... Voted ...	483	4,560	5,360	720
Sterling Overseas Pay (*charged*)	1,800	880	1,080	...
Total ...	10,025	5,440	6,440	720
hCarged ...	9,542	880	1,080	...
Voted ...	483	4,560	5,360	720
Demand No. 19				
41—Veterinary—				
Leave Salaries and Deputation Pay (Voted)	...	...	200	...
Total ..	...	...	200	...
Charged ..	...	...	...	...
Voted ...	...	...	200	...
Demand No. 26				
55—Superannuation allowances and pensions—				
Contribution under Section 156 of the Government of India Act, 1935 (*Charged*)	...	...	72,000	80,000
Superannuation allowances and pensions ... *Charged* ...	64,196	80,000	...	...
Superannuation allowances and pensions ... Voted ...	8,159	16,000	14,000	18,000
Total ...	72,355	96,000	86,000	98,000
Charged ...	64,196	80,000	72,000	80,000
Voted ...	8,159	16,000	14,000	18,000

EXPENDITURE IN ENGLAND THROUH THE HIGH COMMISSIOEER FORINDIA—concld.

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Demand No. 23				
57—Miscellaneous—				
Leave Salaries and Deputation Pay ... *Charged* ...	...	...	...	...
Leave Salaries and Deputation Pay ... Voted ...	...	...	...	...
Sterling Oveseas Pay (*charged*) **Special Commissions of Enquiry** ...	...	*800*	*800*	...
Sterling Oveseas Pay (*charged*) **Others** ...	...	...	...	...
Books and Periodicals (voted) ...	8	...	...	...
Total ...	8	800	800	...
Charged ...	...	*800*	*800*	...
Voted ...	8	...	...	...
Total expenditure charged to revenue ...	5,54,929	5,19,760	5,24,160	4,97,760
Charged ...	*5,13,691*	*4,69,640*	*4,73,280*	*4,41,000*
Voted ...	41,238	50,120	50,880	56,760
Expenditure not charged to revenue.				
Demand No. 30				
9—Hydro-Electric Scheme—Capital Expenditure—				
Other Charges ... *Charged* ...	...	...	*120*	...
Other Charges ... Voted ...	...	...	2,400	...
Leave Salaries and Deputation Pay (voted) ...	...	...	...	
Sterling Overseas Pay (voted) ...	...	10,120	5,200	9,360
Stores (voted) ...	...	3,32,000	4,13,120	10,680
Total ...	...	3,42,120	4,20,840	20,040
Charged ...	...	...	*120*	...
Vote ...	...	3,42,120	4,20,720	20,040
Demand No. 27				
3—Payments of commuted Value of Pensions—				
Commuted Value of Pensions (*Charged*) ...	...	...	...	*20,000*
Contribution under Section 156 of the Government of India Act, 1935 (Voted)	...	..	36,000	20,000
Total ...	...	...	36,000	40,000
Charged ...	...	...	...	*20,000*
Voted ...	...	...	36,000	20,000
Total expenditure not charged to revenue ...	...	3,42,120	4,56,840	60,040
Charged ...	...	...	*120*	*20,000*
Voted ...	...	3,42,120	4,56,720	40,040
Rounding (*charged*) ...	...		...	...
Grand Total ...	5,54,929	8,61,880	9,81,000	5,57,800
Charged ...	*5,13,691*	*4,69,640*	*4,73,400*	*4,61,000*
Voted ...	41,238	3,92,240	5,07,600	96,800

Government of the

North-West Frontier Province

Finance Department

MEMORANDUM

EXPLANATORY OF THE

BUDGET

FOR THE YEAR

1938-39

(As presented to the Legislative Assembly)

Printed by the Manager,
Government Stationery and Printing,
North-West Frontier Province,
Peshawar

1938

MEMORANDUM

EXPLANATORY OF THE

BUDGET

FOR THE YEAR

1938-39

Detailed Estimates

General Abstract of Receipts

Figures are in thousands

Heads of account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
REVENUE AND RECEIPTS				
IV—Taxes on Income other than Corporation Tax ...	...	...	1,38	1,28
VII—Land Revenue (Gross)	23,75,124	22,47	22,16	22,05
Deduct—Revenue credited to Irrigation ...	2,08,061	1,82	2,05	2,05
Net Land Revenue	21,67,063	20,65	20,11	20,00
VIII—Provincial Excise	9,09,263	7,45	8,67	9,28
IX—Stamps	8,13,821	7,94	7,91	7,54
X—Forests	4,35,626	4,73	5,00	4,96
XI—Registration	67,878	70	74	75
XII—Receipts under Motor Vehicles Taxation Act ...	...	1,70	1,07	1,45
XIII—Other Taxes and Duties	...	...	...	75
XVII—Irrigation—Works for which Capital Accounts are kept—				
Direct Receipts	19,81,036	19,63	21,17	20,08
Indirect Credits (Land Revenue due to Irrigation) ...	2,08,061	1,82	2,05	2,05
Gross Amount	21,89,097	21,45	23,22	22,13
Deduct—Working Expenses	9,39,531	9,52	9,01	9,77
Net XVII—Irrigation Receipts	12,49,566	11,93	14,21	12,36
XVIII—Irrigation Works for which no Capital Accounts are kept.	1,174	1	20	11
XX—Interest	73,321	87	78	66
XXI—Administration of Justice	1,86,599	1,94	1,92	1,89
XXII—Jails and Convict Settlements ...	2,17,661	2,07	2,17	2,16
XXIII—Police	1,98,516	46	73	39
XXVI—Education	99,029	98	98	98
XXVII—Medical	1,29,393	52	53	94
XXVIII—Public Health	11,407	9	10	14
XXIX—Agriculture	72,418	1,45	1,16	1,42
XXX—Veterinary	4,803	8	10	11
XXXI—Co-operation	11,501	12	13	21
XXXII—Industries	14,953	54	16	49
XXXIV—Broadcasting	...	...	...	...
XXXVI—Miscellaneous Departments ...	77,698	1	1	3
XXXIX—Civil Works	5,84,766	12,05	10,06	9,25
XL—Receipts from Electric Schemes—Hydro-Electric Schemes—				
Gross Receipts	...	...	...	2,50
Deduct—Working Expenses	...	...	...	2,20
Net XL—Receipts from Electric Schemes ...	...	...	...	30
XLIV—Receipts-in-aid of Superannuation ...	18,755	21	18	18
XLV—Stationery and Printing	43,783	27	26	26
XLVI—Miscellaneous	1,43,621	1,92	2,06	2,16
XLIX—Grants-in-aid from Central Government ...	1,00,00,000	1,00,00	1,00,00	1,00,00
Revenue in England	229	...	...	...
Total Revenue carried over ...	1,75,32,844	1,78,69	1,80,62	1,80,05
[illegible] Balance of Revenue Account ...	13,86,003	7,61	9,37	8,32

PROVINCE GOVERNMENT

for the year 1938-39

and Expenditure

of rupees except in the case of actuals for 1936-37.

Heads of account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE CHARGED TO REVENUE				
7—Land Revenue	3,51,594	3,49	3,48	3,90
8—Provincial Excise ...	80,304	84	79	82
9—Stamps	19,654	22	22	24
10—Forests	3,25,286	4,14	4,00	3,93
11—Registration	9,800	11	11	10
12—Charges on account of Motor Vehicles Taxation Act.	...	12	13	15
13—Other Taxes and Duties ...	.	...	...	5
17—Interest on Works for which Capital Accounts are kept.	11,19,654	11,04	13	18
18—Other Revenue Expenditure financed from ordinary Revenue—				
A—Irrigation Works in charge of Public Works Officers.	96,589	1,44	1,29	2,12
A—Irrigation Works in charge of Civil Works Officers.	24,331	25	25	35
B—Navigation, Embankment and Drainage Works.	2,23,347	1,11	1,84	2,62
19—Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	...
22—Interest on Debt and other obligations	(—)10,314	—10,89	1,56	85
23—Appropriation for Reduction or Avoidance of Debt.	73,118	...	...	1,51
25—General Administration ...	20,90,970	24,49	24,11	22,59
27—Administration of Justice ...	7,43,848	8,19	8,09	7,50
28—Jails and Convict Settlements ...	9,92,771	9,88	10,06	9,80
29—Police	32,40,995	34,34	33,79	33,50
36—Scientific Departments ...	5,899	5	6	6
37—Education	21,27,769	21,62	21,59	23,11
38—Medical ...	6,98,551	6,85	6,60	7,17
39—Public Health	1,32,655	1,89	1,23	3,12
40—Agriculture	}	2,78	2,82	2,54
41—Veterinary	} 5,06,295	1,52	1,52	1,65
42—Co-operation	}	1,14	1,21	1,26
43—Industries	14,841	88	28	1,04
45—Broadcasting	...	24	5	...
47—Miscellaneous Departments ..	43,436	6	7	7
50—Civil Works ...	33,93,654	43,66	41,14	41,57
54—Famine Relief	10,000	10	10	10
55—Superannuation Allowances and Pensions.	6,87,361	9,28	8,10	8,19
55-A—Commutation of Pensions financed from Ordinary Revenues.	...	73	87	2,34
56—Stationery and Printing ...	2,54,644	2,42	2,42	2,41
57—Miscellaneous	1,22,569	1,52	3,76	1,84
63—Extraordinary Charges ...	...	...	...	...
Expenditure in England ...	6,02,287	...	...	...
Total Expenditure charged to Revenue carried over.	1,79,81,908	1,83,51	1,81,67	1,86,68
Closing balance of the Revenue Account ...	9,36,939	2,79	8,32	1,69

Detailed Estimates

General Abstract of Receipts and

Figures are in thousands

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Total brought forward ...	1,75,32,844	1,78,69	1,80,62	1,80,05
DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCE HEADS AND CASH BALANCES.				
PUBLIC DEBT				
Permanent Debt	...	60,00	60,46	...
Loans from the Central Government	35,00,000			
UNFUNDED-DEBT				
State Provident Funds	14,93,169	3,80	4,60	4,60
DEPOSITS AND ADVANCES				
DEPOSITS NOT-BEARING INTERESTS—				
A—Sinking Funds				
Appropriation for reduction or avoidance of debt—				
Sinking Funds	...	...	...	1,51
Other Appropriations	73,118	...	...	...
B—Reserve Funds				
Famine Relief Fund	10,831	11	10	11
General Police Fund	36,607	24	18	...
Depreciation Reserve Fund—Government Presses ...	11,605	11	11	12
C—Other Deposit Accounts				
Deposits of Local Funds	7,13,511	24,17	33,25	33,37
Departmental and Judicial Deposits—				
Civil Deposits	9,88,421	34,22	31,25	31,25
Other Accounts—				
Subventions from the Central Road Fund ...	3,17,223	8,48	6,44	6,90
Deposit Account of grant for Economic Development and improvement of rural areas ..	25,817	24	24	8
Deposit Account of grants made by the Imperial Council of Agricultural Research ...	8,900	26	28	37
Deposit Account of grants from the Central Government for the Development of Handloom Industries	13,500	7	7	5
ADVANCES NOT BEARING INTEREST				
Advances repayable	...	2,46	2,97	2,87
Permanent Advances	...	...	1	1
Account with Foreign Governments and Indian States ...	...	...	27	...
Account with the Government of Burma ...	...	...	12	12
Account with the Reserve Bank	...	...	8	8
SUSPENSE				
Suspense Accounts	741	55	7	7
Departmental and Similar Accounts	...	...	40	40
MISCELLANEOUS				
Miscellaneous Government Account	3,20,39,361	...	..	...
Total Deposits and Advances ...	3,92,32,804	1,34,71	1,40,90	81,91
Loans and Advances by the Provincial Government ...	2,40,475	3,46	5,59	2,65
Advances from the Provincial Loans Fund ..	...	...	...	...
Remittances within India	...	39,47	53,62	53,62
Total Debt, Deposits, Advances, Suspense and Remittance Heads	3,94,73,279	1,77,64	2,00,11	1,38,18
Total Provincial Receipts ...	5,70,06,123	3,56,33	3,80,73	3,18,23
Opening Balance ...	16,40,929	14,07	25,41	24,62
Grand Total ...	5,86,47,052	3,70,40	4,06,14	3,42,85

PROVINCE GOVERNMENT

for the year 1938-39

Expenditure—concluded

of rupees except in the case of actuals for 1936-37

Heads of Account	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Total brought forward ...	1,79,81,908	1,83,51	1,81,67	1,86,68
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
68—Construction of Irrigation, Navigation, Embankment and Drainage Works	4,83,624	57	95	81
79—Hydro-Electric Schemes	23,79,376	24,29	23,82	11,94
81—Civil Works not charged to Revenue ...	...	2,31	1,71	3,22
83—Payments of Commuted Value of Pensions ...	56,593	...	...	...
Total Capital Expenditure not charged to Revenue ...	29,19,593	27,17	26,48	15,97
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES.				
PUBLIC DEBT				
Permanent Debt	...	...	...	...
Loans from the Central Government	...	35,00	35,00	...
UNFUNDED DEBT				
State Provident Funds	...	1,25	2,47	2,00
DEPOSITS AND ADVANCES				
DEPOSITS NOT BEARING INTERESTS—				
A—Sinking Funds				
Appropriation for Reduction or Avoidance of Debt—				
Sinking Funds	...	..	...	..
Other Appropriations	...	...	...	...
B—Reserve Funds				
Famine Relief Fund	...	...	49	...
General Police Fund	...	24	55	...
Depreciation Reserve Fund— Government Presses ...	12,574	19	19	19
C—Other Deposit Accounts				
Deposits of Local Funds ...	...	24,95	34,19	34,06
Departmental and Judicial Deposits :—				
Civil Deposits	...	33,96	31,80	31,80
Other Accounts :—				
Subvention from the Central Road Fund	3,46,061	9,95	7,92	6,89
Deposit Account of Grant for Economic Development and improvement of rural areas ..	92,095	54	57	1,32
Deposit Account of grants made by the Imperial Council of Agricultural Research ...	18,352	26	19	37
Deposit Account of grants from the Central Government for the development of handloom industries ...	13,500	17	5	17
ADVANCES NOT BEARING INTEREST.				
Advances repayable	26,572	2,44	2,97	2,83
Permanent Advances	59,260	2	...	2
Account with Foreign Governments and Indian States ...	26,732	...	...	...
Account with the Government of Burma ...	...	...	12	12
Account with the Reserve Bank	...	...	8	8
SUSPENSE.				
Suspense Accounts	7,173	57	7	7
Departmental and Similar Accounts	10,061	...	40	40
MISCELLANEOUS.				
Miscellaneous Government Account ..	...	...	...	...
Total Deposits and Advances ...	6,12,380	1,09,54	1,17,06	80,32
Loans and Advances by the Provincial Government ...	4,06,804	4,12	2,69	2,20
Advances from the Provincial Loans Fund ...	3,41,85,384	...	...	...
Remittances within India ...	...	38,34	53,62	53,62
Total Debt, Deposits, Advances, Suspense, and Remittance Heads	3,52,04,568	1,52,00	1,73,37	1,36,14
Total Provincial Disbursements ...	5,61,06,069	3,62,68	3,81,52	3,38.79
Closing Balance ...	25,40,983	7,72	24,62	4,06
Grand Total ...	5,86,47,052	3,70,40	4,06,14	3,42,85

PART A.

Memorandum by the Financial Secretary on the Budget Estimate for 1938-39.

NOTE.—Unless otherwise stated the amounts are in thousands of rupees.

In the following table are summarised actuals for the year 1936-37 and the estimates for 1937-38 and 1938-39 :—

	Accounts, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
I—REVENUE ACCOUNT.				
Opening balance ...	13,86	7,61	9,37	8,32
Revenue including subvention ...	1,75,33	1,78,69	1,80,62	1,80,05
Expenditure charged to Revenue...	1,79,82	1,83,51	1,81,67	1,86,68
Revenue surplus or deficit ...	−4,49	−4,82	−1,05	—6,63
Closing balance ...	9,37	2,79	8,32	1,69
II—CAPITAL AND DEBT HEAD TRANSACTIONS.				
Opening balance ...	2,55	6,46	16,04	16,30
Receipts ...	3,94,73	1,77,64	2,00,11	1,38,18
Disbursements ...	3,81,24	1,79,17	1,99,85	1,52,11
Closing balance ...	16,04	4,93	16,30	2,37
Total balances in accounts I and II—				
Opening balances ...	16,41	14,07	25,41	24,62
Closing balance ...	25,41	7,72	24,62	4,06

ACCOUNTS, 1936-37.

REVENUE ACCOUNT.

2. When presenting the budget estimate for 1937-38, it was expected that the revised estimate for the year 1936-37 would close with a balance of 7,61, whereas it actually closed with a balance of 9,37. The improvement of 1,76 is due to a saving of 37 in expenditure and an increase of 1,39 in revenue occurring mainly under Excise (46), from still-head duty on larger imports of liquor, Stamps (30) due to increase sales, and Irrigation Receipts (45) on account of savings in working expenses consequent on the tranfer of a part of the establishment charges to Capital Account.

CAPITAL AND DEBT HEAD TRANSACTIONS.

3. The Capital and Debt Heads section closed with a balance of 16,04 as against the forecast of 6,46 in the revised estimate. The increase of 9,58 is in part due to less expenditure (1,06) on the Malakand Hydro-Electric Scheme, counterbalanced by an excess (50) on establishment charges debited to the capital cost of Paharpur and other Irrigation Canals as explained under Revenue Account. The balance of the improvement is due to adjustments carried out to give effect to the scheme for the decentralization of balances on the introduction of Provincial Autonomy.

REVISED ESTIMATE, 1937-38.

REVENUE ACCOUNT.

4. In the revised estimates for 1937-38 the revenue receipts are expected to be 1,80,62 as compared with the budget estimate

of 1,78,69. This shows an improvement of 1,93 accounted for as below :—

Taxes on Income...	1,38	1 per cent. of the distributable Income Tax assigned to this Province under the Government of India (Distribution of Revenues) Order, 1936.
Provincial Excise ...	1,22	Increase in still-head duty on liquor imported from the Punjab and United Provinces.
Forests ...	27	More import duty and sale proceeds of the Thai-Kalabagh Ropeway.
Irrigation ...	2,47	Increase under :— (i) XVII—Irrigation, due to better realization of direct receipts of water rates and rents (1,54), transfer of Land Revenue to Irrigation (23) and savings in working expenses (51). (ii) XVIII—Irrigation—Recoveries of over-payments (20).
Police ...	27	Transfer of balances of the General Police Fund on its abolition.
Land Revenue ...	−54	Kharif returns not promising and larger transfers to Irrigation head.
Receipts under Motor Vehicles Taxation Acts ...	−63	The Provincial Act was enforced later than expected and no allowance was made in the budget for decrease in revenue under "The Indian Motor Vehicles Act" on the introduction of the Provincial Act.
Agriculture ...	−29	Fall in income from the sale of fruits owing to low prices and sale proceeds of manure and pure seed.
Industries ...	−38	Less transfer from the Government of India grant (27) owing to the postponement of the purchase of certain machines and smaller receipts from Woollen Weaving Institute, etc. (11).
Civil Works ...	−1,99	Smaller transfer from Road Development Fund on account of less expenditure than anticipated on works financed from that Fund.
Other heads ...	15	
Total ...	1,93	

5. Under expenditure the revised estimate shows a saving of 1,84 as detailed below :—

Interest on works for which Capital Accounts are kept (Irrigation Works) and Interest on Debt and other obligations ...	1,54	Additional expenses on account of the loan of 60,46 raised in August 1937 (85) and less transfers to Hydro-Electric Scheme (40) and to the head "55—Superannuation, etc." on account of interest on equated payments of commuted value of pensions (29).
Irrigation Works ...	58	More expenditure on improvement of irrigation, embankment and drainage works (23) and larger share of establishment charges not anticipated (35).
Jails and Convict Settlements ...	18	Increased expenditure under Dietary Charges owing to rise of prices of foods-stuffs and influx of political hostages from Waziristan area.
Miscellaneous ...	2,24	Mainly due to remission of a part of the Kohat Loans (2,18).
General Administration ...	−38	Savings in pay and travelling allowance owing to posting of junior officers, vacancies and reduction in rates of travelling allowance.
Police ...	−55	Savings under establishment charges such as pay and leave salaries of officers.
Medical ...	−25	Savings under establishment charges such as pay and leave salaries of officers.
Public Health ...	−66	Non-utilization of (50) on water-supply schemes and other savings.
Industries ...	−60	Postponement of expenditure on purchase of certain machines (49) and belated opening of Woollen Weaving Institute (11).
Broadcasting ...	−19	The expenditure under this head is met from Central funds.
Civil Works ...	−2,52	Smaller expenditure on works financed from Road Development Fund (2,04), carry forward of a part of expenditure on Assembly Hall to next year (86), counterbalanced by small excesses on other accounts (38).

Superannuation Allowances and Pensions	... − 1,18	Non-adjustment of instalments of equated payments on account of commuted value of pensions (71), larger recoveries from commercial departments (24) and savings in other pensionary charges (23).
Other heads	... − 5	
Total	... 1,84	

6. As a result of the variations explained above under receipts and expenditure, the closing balance in the Revenue Account at the end of 1937-38 will be 8,32 instead of 2,79 adopted in the budget.

CAPITAL AND DEBT HEAD TRANSACTIONS.

7. Under this section the receipts will be 2,00,11 as against the budget estimate of 1,77,64, the main reason for the increase is that receipts under the newly decentralized heads could not be estimated accurately at the time of preparing the estimates.

8. Disbursements under Capital and Debt Heads are :—budget 1,79,17 and revised 1,99,85. The increase of 20,68 is made up of savings in capital expenditure (69) and larger disbursements under debt heads (21,37). The saving under capital expenditure is due to non-adjustment of interest charges (47) under the Hydro-Electric Scheme on loans written off and carry-forward (60) on Civil Works, counterbalanced by an excess (38) on establishment charges allocated to capital irrigation works. As regards the excess under Debt and Deposit heads, there was not sufficient data at the disposal of the Finance Department for the preparation of the estimates under the newly decentralized heads.

9. The total balance on all accounts at the end of 1937-38 will be 24,62 as compared with the closing balance of 25,41 at the end of 1936-37. The difference of 79 is trifling.

BUDGET ESTIMATE, 1938-39.

REVENUE ACCOUNT.

10. As already explained in paragraph 6, the Revenue Account is expected to open with a balance of 8,32 on 1st April 1938. Revenue and expenditure for 1938-39 are estimated at 1,80,05 and 1,86,68 respectively with a deficit of 6,63 on the year's working which will reduce the accumulated balance on Revenue Account from 8,32 to 1,69 at the close of the year. The large drawal on the accumulated balance is due to new expenditure mainly on beneficent departments (approximately 4,76).

11. The budget estimate of receipts for 1938-39 is based, after allowing for trend, on the revised estimate for 1937-38, and shows a slight decrease of 57. The variations leading to this decrease are explained below :—

INCREASES :—

Provincial Excise ...	61	The revised estimate for 1937-38 was low owing to the adoption of the calendar year instead of the finan-

		cial year for the adjustment of still-head duty.
Receipts under Motor Vehicles Taxation Act ...	38	In 1938-39 the Motor Tax will be operative for the whole year and not for a portion of the year only as in 1937-38.
Other taxes and Duties—Taxes on Entertainments ...	75	The North-West Frontier Province Entertainment Duty Act, 1937, will be brought into effect from the 1st April 1938.
Medical ...	41	Recoveries from Local Bodies towards the cost of mental patients treated in the Mental Ward in the Central Jail.
Agriculture ...	26	More transfers from grants made by the Imperial Council of Agricultural Research, for sugarcane research and other schemes and increase under miscellaneous receipts.
Industries ...	33	Transfer from the Government of India grant of the amounts allotted for the purchase of callendering and other machines in 1938-39 and income derived by the working of these machines.
Hydro-Electric Scheme ...	30	Net income mainly due to the opening of the revenue account for the Malakand scheme from the next year.
Total Increases ...	3,04	

DECREASES :—

Income Tax ...	10	Due to less realizations of the distributable income tax anticipated by the Government of India.
Stamps ...	37	Fewer sales.
XVII—Irrigation ...	1,85	Decrease in the income from the Paharpur Canal owing to shortage of supply from the Indus river and transfer of receipts from the old Electric Schemes at Mardan and Malakand to the head "XL—Receipts from Electric Schemes".
Police ...	34	The revised estimate included balances transferred from the General Police Fund on its abolition.

Civil Works ...	81	Mainly on account of smaller transfers from the Road Development Fund for expenditure on works approved by the Government of India.
Other Heads ...	14	
Total Decreases ...	3,61	
Net Decrease ...	57	

12. The estimate of expenditure for 1938-39 has been adopted at 1,86,68, which is an increase of 5,01 over the revised estimates for 1937-38. The increase in expenditure is mainly due to new items of expenditure as detailed in the Appendix to this Memorandum and a provision of 1,51 made under "Appropriation for Reduction or Avoidance of Debt" for the redemption of the loan floated in the open market in 1937-38. An increased provision of 1,47 has also been made under Commutation of Pensions. The increase on the above accounts is counterbalanced in part by savings in the next year's budget under Travelling Allowance owing to reduction of rates, contingencies on account of economy in expenditure, and Hill and Hill Journey Allowances as a result of the decision taken by the Government to stop the exodus to the hills. There is also a comparative saving of 1,92 under "57—Miscellaneous" due to a non-recurring provision of 2,18 in the revised estimates on account of a write off of part of the Kohat Loans.

CAPITAL AND DEBT HEAD TRANSACTIONS.

13. Receipts under Debt Heads for 1938-39 are estimated at 1,38,18 and are lower than receipts in the revised estimate for the current year by 61,93. This decrease is broadly accounted for by the loan of 60,46 raised in August 1937 and the fact that the revised estimate included a credit of 2,18 under "Loans and Advances by Provincial Government" on account of the partial remission of Kohat Loans.

14. The disbursements in the Capital and Debt Heads section compare with the revised estimate as under :—

	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.	Difference.
1. Capital Expenditure—			
(i) Irrigation Works ...	95	81	-14
(ii) Hydro-Electric Scheme ...	23,82	11,94	-11,88
(iii) Civil Works ...	1,71	3,22	+1,51
	26,48	15,97	-10,51
2. Debt Heads ...	1,73,37	1,36,14	-37,23
Total ...	1,99,85	1,52,11	-47,74

The decrease under Capital Expenditure is due mainly to reduced demands for expenditure on the Malakand Hydro-Electric Scheme which is nearing completion, partly counterbalanced by expenditure on officers' bungalows under Civil Works.

15. The decrease of 37,23 under Debt Heads is due to certain unusual disbursements having been effected in 1937-38, which will not recur in 1938-39. These are the repayment to the Government of India of a loan of 35 lakhs, the investment of the balance (49) in the Famine Relief Fund in interest bearing securities, and the abolition of the General Police Fund (55).

16. After accounting for all the increases and decreases explained in the foregoing paragraphs the net closing balance at the end of 1938-39 will stand at 4,06, made up of 1,69 in the Revenue Account and 2,37 under Debt and Deposit Heads. This Government has to maintain a minimum balance of 5 lakhs with the Reserve Bank and about 3 lakhs in treasuries. These are not usable balances, but according to our estimates our balances are expected to fall below these minima by about 4 lakhs towards the close of the next year, and it may be necessary to cover this deficiency by means of short term loans.

E. E. C. PRICE,
Secretary to Government,
North-West Frontier Province,
Finance Department.

Dated the 1st March, 1938.

PART B.

Detailed Memoranda Explanatory of the Estimates of Revenue and Demands for Grants contained in the Detailed Estimates.

ESTIMATES OF REVENUE.

IV—Taxes on Income other than Corporation Tax.

		Rs.
Revised Estimate, 1937-38	...	1,38,000
Budget Estimate, 1938-39	...	1,28,000

This major head shows the net proceeds of income tax assigned by the Government of India to this Province under Section 138 of the Government of India, Act, 1935, read with paragraph 5 of the Government of India (Distribution of Revenues) Order, 1936. It is anticipated that a sum of Rs. 1,38,000 will be assigned to this Province in 1937-38 and Rs. 1,28,000 in 1938-39.

VII—Land Revenue.

		Rs.
Actuals, 1934-35	...	19,80,523
Actuals, 1935-36	...	22,10,248
Actuals, 1936-37	...	21,67,063
Budget Estimate, 1937-38	...	20,65,000
Revised Estimate, 1937-38	...	20,11,000
Budget Estimate, 1938-39	...	20,00,000

The main minor heads under this head are :—

(1) Ordinary Revenue.
(2) Miscellaneous.

Ordinary Revenue is divided into fixed and fluctuating collections. The latter are mainly realized in the Dera Ismail Khan District.

The minor head "Miscellaneous" consists chiefly of the following items of receipts :—

(i) Mutation fees.

(ii) Revenue Record Room Receipts.

(iii) Tirni or grazing dues.

The details of the above figures are as follows :—

	Actuals, 1934-35	Actuals, 1935-36	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue	19,39,142	21,85,412	21,76,484	20,70,000	20,39 000	20,30,000
Miscellaneous ...	2,19,007	2,17,245	2,04,374	1,83,800	1,85,000	1,83,000
Total ...	21 58,149	21,02,657	23,80,858	22,53,800	22,24,000	22,13,000
Deduct—						
(1) Refunds ...	8,215	7,085	5 734	6,800	8,000	8,000
(2) Portion of land revenue due to Irrigation which is transferred to head "XVII—IRRIGATION".	1,69,411	1,85,354	2,08,061	1,82,000	2,05,000	2,05,000
Net land revenue.	19,80,523	22,10,218	21,67,063	20,65,000	20,11,000	20,00,000

The decrease in the Revised Estimate for 1937-38 and the Budget Estimate for 1938-39, as compared with the original Budget Estimate for 1937-38 is due to the fact that Kharif returns are not promising.

The following table shows the figures of demand, collections, remission and balances of Ordinary Revenue for the years 1936-37, 1937-38 and 1938-39 :—

	1936-37.	1937-38.	1938-39.
	Rs.	Rs.	Rs.
Opening Balance ...	5,58,243	5,01,272	6,64,976
Demand ...	21,86,268	22,02,704	22,18,892
Total ...	27,44,511	27,03,976	28,83,868
Collections ...	21,76,484	20,39,000	20,30,000
Remissions ...	66,755	...	1,00,000
Total ...	22,43,239	20,39,000	21,30,000
Closing Balance ...	5,01,272	6,64,976	7,53,868

VIII—Provincial Excise.

	Rs.
Actuals, 1934-35 ...	9,03,519
Actuals, 1935-36 ...	8,56,563
Actuals, 1936-37 ...	9,09,263
Budget Estimate, 1937-38 ...	7,45,000
Revised Estimate, 1937-38 ...	8,67,000
Budget Estimate, 1938-39 ...	9,28,000

The revenue under this head is derived from license fees from wholesale and retail shops dealing in various excisable articles,

still-head duty on liquor recovered from the Punjab and United Provinces Governments, sale proceeds of opium including gain on sale, import duty on charas, and miscellaneous fees, fines and forfeitures.

The increase in the Revised Estimate over the Budget Estimate for 1937-38 is due to more receipts than were anticipated under still-head duty on liquor owing to larger imports from the Punjab and United Provinces for consumption in this Province (Rs. 1,00,000) and increase in license fees on Foreign Liquors.

The increase in the Budget Estimate for 1938-39 as compared with the Revised Estimate is due to the fact that recoveries from the Punjab and United Provinces Governments on account of still-head duty on liquor imported to this Province for the last quarter of the year 1937-38 will be adjusted in the accounts for the next year, consequent on the decision to adopt the calendar year instead of financial year for accounts adjustment.

IX—Stamps.

		Rs.
Actuals, 1934-35	...	9,03,905
Actuals, 1935-36	...	9,05,024
Actuals, 1936-37	...	8,13,821
Budget Estimate, 1937-38	...	7,94,000
Revised Estimate, 1937-38	...	7,91,000
Budget Estimate, 1938-39	...	7,54,000

The chief source of income under this head is the sale of stamps which is classified separately under Non-Judicial and Judicial stamps.

The decrease in the budget estimate, 1938-39, as compared with the revised estimate is due to the fact that all receipts realised on account of the Motor Vehicles Taxation Act were not deducted from this head in the sanctioned budget, as it was not known whether all of them would be realised in stamps or cash and lesser sale of stamps.

X—Forests.

		Rs.
Actuals, 1934-35	...	2,74,181
Actuals, 1935-36	...	3,89,433
Actuals, 1936-37	...	4,35,626
Budget Estimate, 1937-38	...	4,73,000
Revised Estimate, 1937-38	...	5,00,000
Budget Estimate, 1938-39	...	4,96,000

Income from the sale proceeds of forest produce such as timber, firewood, charcoal, resin, grass, etc., import duty on timber from across the border, and receipts from the exploitation of shisham trees growing on the Lower Swat Canal area are credited to this head.

The increase of Rs. 27,000 in the Revised Estimate over the Budget Estimate for 1937-38 is due to larger receipts than were anticipated from duty on the imports on Buner Border which were abnormal, and adjustment during 1937-38 of 50 per cent. of the sale price of the Thai-Kalabagh Ropeway.

XI—Registration.

		Rs.
Actuals, 1934-35	...	66,203
Actuals, 1935-36	...	69,404
Actuals, 1936-37	...	67,878
Budget Estimate, 1937-38	...	70,000
Revised Estimate, 1937-38	...	74,000
Budget Estimate, 1938-39	...	75,000

Fees for (1) the registration of documents, (2) copies of registered documents, and (3) the search of registration records, are the main sources of income under this head.

The increase in the Revised Estimate for 1937-38 and Budget Estimate for 1938-39 as compared with the past actuals and the Budget Estimate for 1937-38, is anticipated chiefly under fees for the registration of documents, on the basis of actuals for the first half of the year 1937-38.

XII—Receipts under Motor Vehicles Taxation Act.

		Rs.
Actuals, 1935-36	...	82,387
Actuals, 1936-37	...	73,814
Budget Estimate, 1937-38	...	1,70,000
Revised Estimate, 1937-38	...	1,07,000
Budget Estimate, 1938-39	...	1,45,000

The receipts recorded under this head are :—

(1) Receipts on account of fees realized from the registration of motor vehicles.

(2) Taxes paid under the North-West Frontier Province Motor Vehicles Taxation Act, 1937.

The decrease in the revised estimate, 1937-38, and budget estimate, 1938-39, as compared with the current year's budget is due to the fact :—

(1) that in the budget for 1937-38 on account of Provincial Motor Vehicles Taxation Act, no provision was made for decrease in receipts under the Indian Motor Vehicles Act on the introduction of the Provincial Motor Vehicles Taxation Act, and

(2) that the Provincial Motor Vehicles Taxation Act was brought into force late during 1937-38, viz., from the 1st of July 1937.

XIII—Other Taxes and Duties—Entertainment Tax.

	Rs.
Budget Estimate, 1938-39 ...	75,000

The sum of Rs. 75,000 represents the income expected to be realised by the introduction, with effect from the 1st April 1938, of the North-West Frontier Province Entertainments Duty Act, 1937.

XVII—Irrigation Receipts.

	Rs.
Actuals, 1934-35 ...	20,20,102
Actuals, 1935-36 ...	22,38,989
Actuals, 1936-37 ...	21,89,097
Budget Estimate, 1937-38 ...	21,45,000
Revised Estimate, 1937-38 ...	23,22,000
Budget Estimate, 1938-39 ...	22,13,000

This major head shows income derived from irrigation works for which capital accounts are kept, i.e. the Upper and Lower Swat, Kabul River and Paharpur Canals. The income consists of water rates, lease money of water mills, rents of buildings and an indirect transfer from " Land Revenue " representing the amount of Land Revenue which can be directly attributed to the existence of canals.

The increase in the revised estimate for 1937-38 over the original estimate is due to better expected realizations of water rates and auction of mills on higher rates. The decrease in the budget estimate for 1938-39 is due partly to shortage of supply in the Paharpur Canal during Rabi 1937-38, and partly to the fact that from 1938-39 receipts from the old Hydro-Electric Schemes, Mardan and Malakand will be credited to the head " XL—Receipts from Electric Schemes ".

The following table shows the figures of demand, collections, remissions and balances of irrigation receipts for the years 1936-37, 1937-38 and 1938-39 :—

	1936-37.	1937-38.	1938-39.
	Rs.	Rs.	Rs.
1. Balance at the beginning of the year ...	5,24,000	6,12,000	6,22,000
2. Demand during the year...	20,94,000	22,14,000	20,48,000
Total ...	26,18,000	28,26,000	26,70,000
3. Collections ...	19,82,000	21,33,000	19,70,000
4. Remissions ...	24,000	71,000	78,000
Total ...	20,06,000	22,04,000	20,48,000
5. Balance at the close of the year ...	6,12,000	6,22,000	6,22,000

Working Expenses.

	Works and other charges excluding Establishment and Pensionary Charges.	Establishment and Pensionary Charges.	Total.
	Rs.	Rs.	Rs.
Actuals, 1934-35 ...	3,50,149	5,58,755	9,08,904
Actuals, 1935-36 ...	3,11,357	5,88,421	8,99,778
Actuals, 1936-37 ...	3,63,078	5,76,453	9,39,531
Budget Estimate, 1937-38...	3,71,000	5,81,088	9,52,088
Revised Estimate, 1937-38	3,78,000	5,22,800	9,00,800
Budget Estimate, 1938-39...	3,96,000	5,81,090	9,77,090

NOTE.—The variations under Establishment and Pensionary Charges are explained in the note under that head.

Expenditure on the maintenance and improvement of canals for which capital accounts are kept is recorded under this head and is shown in the accounts by deduction from revenue under the head "XVII—Irrigation Receipts".

The increase in the revised estimate for 1937-38 under Works is due to additional expenditure on repairs to a breach on the Kabul River Canal. The budget estimate for 1938-39 provides for the following items of new expenditure :—

	Rs.
Replacing roofs and providing pucca floors in mills in Head Section, Kabul River Canal...	10,000
Remodelling Drainage Crossing near Girsal, Paharpur Canal ...	18,000
Total ...	28,000

XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

	Rs.
Actuals, 1934-35 ...	18,452
Actuals, 1935-36 ...	268
Actuals, 1936-37 ...	1,174
Budget Estimate, 1937-38 ...	1,000
Revised Estimate, 1937-38 ...	20,000
Budget Estimate, 1938-39 ...	11,000

Income from *abiana* on the Paharpur Canal used to be recorded under this head, but such income is now shown under the head "XVII—Irrigation Works for which Capital Accounts are kept" owing to the conversion of the canal into a Perennial Canal. The only income now realized consists of sale proceeds of trees on minor canals or miscellaneous receipts such as recoveries of overpayments.

The sum of Rs. 20,000 entered in the revised estimate for 1937-38 represents recovery of a grant paid twice in 1935-36. The

income of Rs. 11,000 in 1938-39 is on account of a transfer from the deposit account of the grant from the Government of India for Economic Development and Improvement of Rural Areas to meet expenditure on village irrigation channels. The expenditure on those channels will be recorded under the head " 18-A—Irrigation Works for which no Capital Accounts are kept ".

XX—Interest.

		Rs.
Acutals, 1934-35	...	78,047
Actuals, 1935-36	...	87,237
Actuals, 1936-37	...	73,321
Budget Estimate, 1937-38	...	87,000
Revised Estimate, 1937-38	...	78,000
Budget Estimate, 1938-39	...	66,000

The interest received on advances made to cultivators under the Land Improvement Act, XIX of 1883, Agriculturists' Loans Act of 1884 and Loans granted to Land-holders, other Notabilities and Local Bodies and to Government servants is credited to this head.

The decrease in the revised estimate as compared with the sanctioned budget is due to less recoveries on account of arrears of interest and interest on Loans to Land-holders and other Notabilities (Rs. 2,000), Loans to Abbottabad fire sufferers (Rs. 3,000) and loans to Cultivators (Rs. 4,000).

The decrease on account of reduction in the rate of interest on the loan granted to Municipal Committee, Dera Ismail Khan (Rs. 15,300) partly counterbalanced by increase in the provision for recoveries of interest (Rs. 3,000) on the loans granted to Abbottabad fire sufferers accounts for the net decrease of Rs. 12,000 in the budget estimate for 1938-39 as compared with the revised estimates for 1937-38.

XXI—Administration of Justice.

		Rs.
Actuals, 1934-35	...	1,76,838
Actuals, 1935-36	...	2,03,215
Actuals, 1936-37	...	1,86,599
Budget Estimate, 1937-38	...	1,94,000
Revised Estimate, 1937-38	...	1,92,000
Budget Estimate, 1938-39	...	1,89,000

The receipts under this head represent mainly fees and magisterial fines levied by courts, commission on sale proceeds of attached property and Judicial Record Room receipts. The court fees realized in cash are also shown under this head.

The decrease in the revised estimate as compared with the budget estimate for 1937-38 is chiefly due to grant of more refunds. The further decrease in the budget for 1938-39 as compared with the revised estimates is due to less income anticipated under " General Fees and Fines ".

XXII—Jails and Convict Settlements.

		Rs.
Actuals, 1934-35	...	1,69,048
Actuals, 1935-36	...	2,01,359
Actuals, 1936-37	...	2,17,661
Budget Estimate, 1937-38	...	2,07,000
Revised Estimate, 1937-38	...	2,17,000
Budget Estimate, 1938-39	...	2,16,000

The receipts under this head represent mainly sale proceeds of articles manufactured at jails. The increase in the revised and the next year's budget is due to sale of more jail made articles.

XXIII—Police.

		Rs.
Actuals, 1934-35	...	22,857
Actuals, 1935-36	...	31,534
Actuals, 1936-37	...	1,98,516
Budget Estimate, 1937-38	...	46,000
Revised Estimate, 1937-38	...	73,000
Budget Estimate, 1938-39	...	39,000

The receipts credited under this head are on account of :—

(1) Fees and fines realised under the Police Act, and

(2) Cattle Pound Receipts.

The increase in the revised estimate for 1937-38 as compared with the sanctioned budget is due to the abolition of the General Police Fund with effect from the 31st March 1938 and transfer of the credit balance of the Fund to Revenue Account. The decrease in the budget estimate for 1938-39 as compared with the current year's budget is due to the fact that the current year's budget included a sum of Rs. 10,000 by transfer from the Police Clothing and Equipment Fund.

XXVI—Education.

		Rs.
Actuals, 1934-35	...	90,377
Actuals, 1935-36	...	93,635
Actuals, 1936-37	...	99,029
Budget Estimate, 1937-38	...	98,000
Revised Estimate, 1937-38	...	98,000
Budget Estimate, 1938-39	...	98,000

The income under this head is derived mainly from tuition and Boarding House fees recovered from students in Government Schools ; and from fees for admission to the Middle School Examination conducted by the Education Department.

XXVII—Medical.

	Rs.
Actuals, 1934-35 ...	81,626
Actuals, 1935-36 ...	96,141
Actuals, 1936-37 ...	1,29,393
Budget Estimate, 1937-38 ...	52,000
Revised Estimate, 1937-38 ...	53,000
Budget Estimate, 1938-39 ...	94,000

The chief sources of income under this head are :—

(1) Fees realized from paying patients in hospitals.

(2) Contribution of Rs. 40,000 per annum paid by the Municipal Committee, Peshawar, towards the cost of the Lady Reading Hospital, Peshawar.

(3) Fees on account of mental patients.

The increase in the Budget Estimate, 1938-39, as compared with the Revised Estimate, 1937-38, is due to the inclusion of income of mental patients to be admitted in a Mental Ward which will be opened in the Central Jail, Peshawar.

XXVIII—Public Health.

	Rs.
Actuals, 1934-35 ...	6,124
Actuals, 1935-36 ...	5,969
Actuals, 1936-37 ...	11,407
Budget Estimate, 1937-38 ...	9,000
Revised Estimate, 1937-38 ...	10,000
Budget Estimate, 1938-39 ...	14,000

The income from the following sources is credited under this head :—

(1) Contribution paid by the Municipal Committee, Peshawar, to meet one-third of the cost of the appointment of the Health Officer, Peshawar.

(2) Receipts from the Provincial Laboratory, Peshawar.

The increase in the revised estimate over the sanctioned budget for 1937-38 falls under "Miscellaneous Provincial Laboratory Receipts".

The increase in the Budget Estimate, 1938-39, is due to the inclusion of the grant on account of rural sanitation out of the Deposit Account of Grants from the Central Government for Economic Development and Improvement of Rural Areas.

XXIX.—Agriculture.

	Rs.
Actuals, 1934-35 ...	52,043
Actuals, 1935-36 ...	68,990
Actuals, 1936-37 ...	72,418
Budget Estimate, 1937-38 ...	1,45,000
Revised Estimate, 1937-38 ...	1,16,000
Budget Estimate, 1938-39 ...	1,42,000

The income under this head consists of :—

(1) Sale proceeds of fruit and other produce of the Experimental Farms.

(2) Sale proceeds of pure seed. (To encourage the use of better seed by Zamindars, Government purchases pure seed at the time of harvest for sale at the time of the next sowing.).

(3) Sale of manure.

(4) Transfers from the deposit accounts of grants from the Imperial Council of Agricultural Research for "Sugarcane Research" and "Marketing" schemes.

(5) Miscellaneous receipts.

The decrease of Rs. 29,000 in the Revised Estimate over the Budget Estimate for 1937-38 is due to :—

		Rs.
(1) Income from sale of fruit owing to low prices	...	– 20,500
(2) Sale proceeds of pure seed	...	– 1,700
(3) Sale proceeds of manure	...	– 8,800
(4) Less expenditure anticipated on Sugarcane Research Scheme, met from the grant made by the Imperial Council of Agricultural Research	...	– 5,600
		– 36,600
(5) Transfers from the Deposit Account of grants from the Central Government for :—		
Demonstration Plots Scheme	...	+ 3,000
Fruit Cultivation Scheme	...	+ 4,040
		+ 7,040
Net decrease	...	29,560
		say 29,000

The increase of Rs. 26,000 in the Budget Estimate for 1938-39 is due to the following items :—

		Rs.
(1) More income anticipated from sale of fruit	...	3,100
(2) Extra grants from Imperial Council of Agricultural Research :—		
(a) Increased expenditure (for the full year) on the Sugarcane Research Scheme	...	16,300
(b) Demonstration Plots Scheme	...	4,780
(c) Fruit Cultivation Scheme	...	1,340
		25,520
		say 26,000

XXX—Veterinary.

		Rs.
Actuals, 1934-35	...	4,334
Actuals, 1935-36	...	5,633
Actuals, 1936-37	...	4,803
Budget Estimate, 1937-38	...	8,000
Revised Estimate, 1937-38	...	10,000
Budget Estimate, 1938-39	...	11,000

The actuals for the years 1934-35 to 1936-37 represent recoveries made from Local Bodies on account of the cost of Veterinary Assistants lent to them. With effect from 1937-38 such recoveries are to be adjusted by deduction from expenditure under the head 41—Veterinary. Receipts under this head now consist mainly of money transferred from the deposit account of the grant from the Imperial Council of Agricultural Research.

The small increase in the Revised Estimate for 1937-38 and the Budget Estimate for 1938-39 is due to anticipated income from the sale of blood manure.

XXXI—Co-operation.

		Rs.
Actuals, 1934-35	...	5,763
Actuals, 1935-36	...	7,253
Actuals, 1936-37	...	11,501
Budget Estimate, 1937-38	...	12,000
Revised Estimate, 1937-38	...	13,000
Budget Estimate, 1938-39	...	21,000

Fees for the audit of the accounts of Co-operative Banks and Societies are credited under this head. The increase in the Budget Estimates for 1938-39, over the Budget and Revised Estimates for 1937-38, is due mainly to the inclusion of a sum of Rs. 7,056 on account of transfer from the deposit account of the grant from the Central Government for Economic Development and Improvement of Rural Areas for expenditure on Consolidation of Holdings. The expenditure on this account will be debited to the head 42—Co-operation.

XXXII—Industries.

		Rs.
Actuals, 1934-35	...	...
Actuals, 1935-36	...	5,500
Actuals, 1936-37	...	14,953
Budget Estimate, 1937-38	...	54,000
Revised Estimate, 1937-38	...	16,000
Budget Estimate, 1938-39	...	49,000

Receipts from the sale proceeds of articles manufactured at the Handloom Weaving Institute and Woollen Institute, Peshawar, and

from the Industrial Shop, Peshawar, and Grants received from the Central Government towards the cost of those Institutions are credited under this head.

The decrease in the Revised Estimate as compared with the Budget Estimate for 1937-38, is due to :—

		Rs.
(a) Postponement of the purchase of Callendering Machine to the next year for the Handloom Institute	...	11,900*
(b) Postponement of the purchase of a Raising and Finishing Plant to the next year, for the Woollen Weaving Institute	...	15,000*
(c) Non-realisation of income expected from the Woollen Weaving Institute	...	8,400
(d) Miscellaneous	...	2,700
Total	...	38,000

*These grants are given by the Central Government.

The increase in the Budget Estimate for 1938-39 over the Revised Estimate for 1937-38, is due to (1) inclusion of a sum of Rs. 26,900 for the Callendering Machine and Raising and Finishing Plant, and (2) anticipated income from the Callendering Machine and the Woollen Weaving Institute.

XXXVI—Miscellaneous Departments.

		Rs.
Actuals, 1934-35	...	237
Actuals, 1935-36	...	144
Actuals, 1936-37	...	1,025
Budget Estimate, 1937-38	...	1,000
Revised Estimate, 1937-38	...	1,000
Budget Estimate, 1938-39	...	3,000

The receipts credited under this head are derived from the sources mentioned below :—

(1) Examination fees, i.e., fees paid by candidates for competitive examinations for the Provincial Civil Service, Sub-Judges, Naib Tahsildars, etc.

(2) Fees for the registration of firms.

The increase in the receipts in 1938-39 as compared with budget and revised estimates for 1937-38 is on account of fees anticipated from Naib Tahsildar candidates.

XXXIX—Civil Works.

		Rs.
Actuals, 1934-35	...	5,12,696
Actuals, 1935-36	...	3,96,850
Actuals, 1936-37	...	5,84,766
Budget Estimate, 1937-38	...	12,05,000
Revised Estimate, 1937-38	...	10,06,000
Budget Estimate, 1938-39	...	9,25,000

The receipts recorded under this head are derived from the

following sources :—

(1) Rents of buildings and lands and other subsidiary services provided by Government, such as sanitary, water and electric installations.

(2) Tolls on ferries.

(3) Transfers from the deposit account of the Road Development Fund.

(4) Recoveries of expenditure, such as sale proceeds of old material from dismantled buildings, and on account of services rendered to Non-Government Bodies.

(5) Miscellaneous.

The decrease in the Revised Estimate for 1937-38 as compared with the Budget Estimate for 1937-38, is due chiefly to less than anticipated amount of works financed from the Central Road Development Fund in 1937-38. For the same reason the Budget Estimate for 1938-39 shows a decrease from the Revised Estimate. But these decreases are nominal as corresponding decreases will occur in expenditure under the head " 50—Civil Works—Charges on Road Development met from the subvention from the Central Road Development Fund ".

The Budget Estimate for 1938-39 includes a sum of Rs. 13,000 for expenditure on " Inter-Village Communications " met from the grant from the Central Government for Economic Development and Improvement of Rural Areas.

XL—Receipts from Electric Schemes—Malakand Hydro-Electric Scheme.

		Budget Estimate, 1938-39.
		Rs.
Gross Receipts	...	2,50,000
Deduct—Working Expenses	...	2,20,000
Net Receipts	...	30,000

Revenue receipts from the Malakand Hydro-Electric Scheme and its working expenses will be recorded under this head. The Scheme is expected to commence operations in the financial year 1938-39, and to yield a net revenue of Rs. 30,000 (gross revenue Rs. 2,50,000 less working expenses Rs. 2,20,000) in the first year.

The details of gross receipts and working expenses for the year 1938-39 are as under :—

		Rs.
Gross Receipts—		
Sale of Power	...	2,40,000
Meter Rent	...	7,500
Return on Quarters	...	2,500
Total	...	2,50,000

	Rs.
Deduct—Working Expenses—	
Maintenance and Repairs ...	90,000
Tools and Plant ...	3,000
Establishment and Pensionary charges...	1,27,000
Total ...	2,20,000
Net Receipts ...	30,000

XLIV—Receipts-in-aid of Superannuation.

	Rs.
Actuals, 1934-35 ...	20,378
Actuals, 1935-36 ...	19,950
Actuals, 1936-37 ...	18,755
Budget Estimate, 1937-38 ...	21,000
Revised Estimate, 1937-38 ...	18,000
Budget Estimate, 1938-39 ...	18,000

The Receipts of the Provincial Government by way of contributions towards the pensions of officers lent on foreign service conditions to Local Bodies or Indian States are recorded under this head.

The decrease in the revised and new budget as compared with the original budget is due to the reversion of certain officers from foreign service.

XLV—Stationery and Printing.

	Rs.
Actuals, 1934-35 ...	41,408
Actuals, 1935-36 ...	40,998
Actuals, 1936-37 ...	43,783
Budget Estimate, 1937-38 ...	27,000
Revised Estimate, 1937-38 ...	26,000
Budget Estimate, 1938-39 ...	26,000

The income under this Head is derived from the sale proceeds of gazettes and other publications and of plain paper used with stamps ; recoveries from Central Departments, Local Bodies, and Commercial Departments, on account of printing work done for them, and stationery supplied to them from Provincial Stores.

The decrease in the Budget Estimates for 1937-38 and 1938-39 as compared with the past actuals, is due to the fact that, with effect from 1937-38, recoveries from Government Departments that pay for their printing and stationery, are adjusted by deduction from expenditure under the Head 56—Stationery and Printing.

XLVI—Miscellaneous.

		Rs.
Actuals, 1934-35	...	1,59,579
Actuals, 1935-36	...	1,42,250
Actuals, 1936-37	...	1,43,621
Budget Estimate, 1937-38	...	1,92,000
Revised Estimate, 1937-38	...	2,06,000
Budget Estimate, 1938-39	...	2,16,000

Receipts of a miscellaneous nature for which no separate account heads exist are credited to this head.

The increase of Rs. 14,000 in the Revised Estimate for 1937-38 is mainly due to the transfer of a sum of Rs. 41,000 instead of Rs. 30,000 as was originally proposed from the Deposit Account of the grant sanctioned by the Government of India for the economic development of rural areas. The increase of Rs. 10,000 in the next year's budget over the revised estimate is due to increased provision of Rs. 19,000 under the head " Amount transferred from Deposit Grant " less Rs. 6,000 under " Collection of payments for services rendered " due to the recovery of the cost of establishment from the Khan of Teri which is adjusted by reduction from expenditure under the head " 25—General Administration ".

The increase both in the revised and next year's budget is nominal as a corresponding provision has been made on the expenditure side under the heads " 25—General Administration " and " 57—Miscellaneous ".

EXPENDITURE CHARGED TO REVENUE.

7—Land Revenue.

		Rs.
Actuals, 1934-35	...	3,41,506
Actuals, 1935-36	...	3,54,781
Actuals, 1936-37	...	3,51,594
Budget Estimate, 1937-38	...	3,49,000
Revised Estimate, 1937-38	...	3,48,000
Budget Estimate, 1938-39	...	3,90,000

The expenditure incurred under the following minor heads is recorded under the major head " 7—Land Revenue " :—

(i) Charges of Administration (cost of establishment entertained in connection with collection of Tirni (Grazing Tax).

(ii) Charges of Patwaris and Kanungos establishment.

(iii) Allowances paid to the Village Chiefs for the collection of Land Revenue.

(iv) Pensions and Compensations granted in lieu of lands resumed by Government.

The increase in the Budget Estimate, 1938-39 as compared with the current year's sanctioned budget is mainly on account of the inclusion of new schedule items amounting Rs. 47,000.

8—Provincial Excise.

		Rs.
Actuals, 1934-35	...	74,962
Actuals, 1935-36	...	77,032
Actuals, 1936-37	...	80,304
Budget Estimate, 1937-38	...	84,000
Revised Estimate, 1937-38	...	79,000
Budget Estimate, 1938-39	...	82,000

The expenditure under this head consists of the cost of detective and executive establishments, rewards to informers, payment to the Railway Department on account of one-half of the cost of two lady ticket examiners (female detectives), and cost price of opium purchased from the factory at Ghazipur. The opium purchased from Ghazipur factory is stocked in treasuries and sold to retail licensees at a higher price (inclusive of cost price and duty) and the sale-proceeds are credited to Revenue.

The decrease in the Revised Estimate as compared with the Budget Estimate for 1937-38 is due to a change of incumbent of the post of Superintendent of Excise, and reduction of expenditure on rewards as a measure of economy.

The increase in the Budget Estimate for 1938-39 over the Revised Estimate is due to the transfer of a senior officer with higher salary to the District Excise Staff.

9—Stamps.

		Rs.
Actuals, 1934-35	...	21,453
Actuals, 1935-36	...	22,153
Actuals, 1936-37	...	19,654
Budget Estimate, 1937-38	...	22,000
Revised Estimate, 1937-38	...	22,000
Budget Estimate, 1938-39	...	24,000

The expenditure under this head consists chiefly of the cost of Judicial and Non-Judicial Stamps received from the Government of India Security Printing Press, Nasik, and charges for the sale of stamps, i.e., commission to Licensed Vendors on their sale.

The increase in the new budget as compared with the original budget is due to the appointment of an Inspector and Auditor of Stamps and his peon.

10—Forests.

		Rs.
Actuals, 1934-35	...	3,00,607 (a)
Actuals, 1935-36	...	3,02,931 (a)
Actuals, 1936-37	...	3,41,707
Budget Estimate, 1937-38	...	4,14,000
Revised Estimate, 1937-38	...	4,00,000
Budget Estimate, 1938-39	...	3,93,000

(a) The actuals include expenditure under the old major head "8-A—Capital Outlay on Forests charged to Revenue".

This major head includes payments made to the Punjab Government for administrative work done by officers of the Punjab Forest Department on behalf of this Province, charges connected with conservancy and works of which exploitation of shisham trees forms the major portion, and other establishment charges.

The decrease in the revised estimate as compared with the budget estimate for 1937-38, is due chiefly to restrictions on the extraction of shisham owing to difficulties of sale.

The decrease in the budget estimate for 1938-39 as compared with the revised estimate, is attributable under "Conservancy and Works", and to the fact that a decrease is anticipated in fellings during 1938-39.

11—Registration.

		Rs.
Actuals, 1934-35	...	10,112
Actuals, 1935-36	...	11,174
Actuals, 1936-37	...	9,800
Budget Estimate, 1937-38	...	11,000
Revised Estimate, 1937-38	...	11,000
Budget Estimate, 1938-39	...	10,000

Pay and allowances of official Sub-Registrars, Muharrirs and servants employed in District Registration Offices, and commission paid to non-official Sub-Registrars are debited to this head.

12—Charges on Account of Motor Vehicles Taxation Act.

		Rs.
Actuals, 1934-35	...	...
Actuals, 1935-36	...	4,866
Actuals, 1936-37	...	5,122
Budget Estimate, 1937-38	...	12,000
Revised Estimate, 1937-38	...	13,000
Budget Estimate, 1938-39	...	15,000

This head is intended to record expenditure on :—

(a) Collection of Motor Vehicles Tax, and

(b) Inspection of Motor Vehicles.

The increase in the revised estimate, 1937-38, as compared with the sanctioned budget is due to the entertainment of staff on a higher rate of pay than was originally provided. The excess in the new budget is due to provision for the staff for the full year.

13—Oher Taxes and Duties—Entertainment Tax.

		Rs.
Budget Estimate, 1938-39	...	5,000

Expenditure on the printing of forms and stamps, etc., in connection with the imposition of tax under the North-West Frontier Province Entertainments Duty Act, 1937, is recorded under this head.

17—Interest on Works for which Capital Accounts are kept.

		Rs.
Actuals, 1934-35	...	10,38,123
Actuals, 1935-36	...	10,80,711
Actuals, 1936-37	...	11,19,654
Budget Estimate, 1937-38	...	11,04,000
Revised Estimate, 1937-38	...	13,000
Budget Estimate, 1938-39	...	18,000

Interest charged to the Irrigation Department on capital expenditure incurred by Government on the construction of the Lower and Upper Swat Canals, the Kabul River Canal and the Paharpur Canal is recorded under this major head. The details of the figures provided in the revised estimate for 1937-38 and the budget estimate for 1938-39 are as under :—

		Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
		Rs.	Rs.	Rs.
Productive—				
Lower Swat Canal	...	2,21,117	100	100
Kabul River Canal	...	53,244	100	300
Unproductive—				
Upper Swat Canal	...	7,28,191	700	1,400
Paharpur Canal	...	1,01,508	12,400	16,400
Rounding	...	-60	-300	-200
Total	...	11,04,000	13,000	18,000

The bulk of the capital expenditure incurred on the above canals was financed from loans taken from the Government of India. Loans taken upto the end of 1935-36 have been cancelled by the Government of India and no interest in respect thereof is now paid to them. The Provincial Government has, in the circumstances, decided that it is not necessary to recover interest from the Irrigation Department on capital expenditure incurred prior to 1936-37. Such interest will in future be shown in pro-forma accounts only. This accounts for the decrease in the revised estimate for 1937-38 and the budget estimate for 1938-39.

18—Other Revenue Expenditure Financed from Ordinary Revenue—A—Irrigation Works in charge of Public Works Officers.

		Works and other charges excluding Establishment and Pensionary Charges.	Establishment and Pensionary Charges.	Total.
		Rs.	Rs.	Rs.
Actuals, 1934-35	...	82,278	1,45,180	2,27,458
Actuals, 1935-36	...	42,225	94,506	1,36,731
Actuals, 1936-37	...	30,572	66,017	96,589
Budget Estimate, 1937-38	...	26,000	1,17,957	1,43,957
Revised Estimate, 1937-38		29,000	99,600	1,28,600
Budget Estimate, 1938-39	...	86,000	1,26,030	2,12,030

NOTE.—The variations under Establishment and Pensionary Charges are explained in the note under that head.

This major head shows expenditure on the maintenance and

improvement of Civil Canals for which no capital accounts are kept.

The increase of Rs. 3,000 in the revised estimate for 1937-38 is due mainly to a decrease in the income of the Canal Clearance Fund, Bannu, resulting in a smaller contribution from the Fund and larger expenditure from Provincial Revenues. The increase in the budget estimate for 1938-39 is due to provision made for :—

		Rs.
Extension of Shabkadar Branch	...	40,000
Remodelling the Waran Canal	...	20,000
Total	...	60,000

18—Other Revenue Expenditure Financed from Ordinary Revenue—A—Irrigation Works in charge of Civil Officers.

		Rs.
Actuals, 1934-35	...	12,554
Actuals, 1935-36	...	9,300
Actuals, 1936-37	...	24,331
Budget Estimate, 1937-38	...	25,000
Revised Estimate, 1937-38	...	25,000
Budget Estimate, 1938-39	...	35,000

Expenditure on District Canals under the control of the Civil Department is recorded under this head. The increase in the budget estimate for 1938-39 is due to provision for an expenditure of Rs. 10,900 on the construction of village irrigation channels, to be financed from the Central Government grant for Economic Development and Improvement of Rural Areas. The increase is only nominal as an equivalent amount will be transferred to revenue from the deposit account of the above grant.

18—Other Revenue Expenditure Financed from Ordinary Revenue—B—Navigation, Embankment, and Drainage Works in charge of Public Works Officers.

	Works and other charges excluding Establishment and Pensionary Charges.	Establishment and Pensionary Charges.	Total.
	Rs.	Rs.	Rs.
Actuals, 1934-35 ...	33,353	53,876	87,229
Actuals, 1935-36 ...	85,384	1,14,405	1,99,789
Actuals, 1936-37 ...	1,02,019	1,21,328	2,23,347
Budget Estimate, 1937-38...	72,000	39,016	1,11,016
Revised Estimate, 1937-38	92,000	92,600	1,84,600
Budget Estimate, 1938-39...	1,97,000	64,510	2,61,510

NOTE.—The variations under Establishment and Pensionary Charges are explained in the note under that head.

Expenditure on the maintenance and improvement of drainage

23—Appropriation for the Reduction or Avoidance of Debt.

		Rs.
Actuals, 1934-35	...	67,731
Actuals, 1935-36	...	70,373
Actuals, 1936-37	...	73,118
Budget Estimate, 1937-38	...	...
Revised Estimate, 1937-38	...	...
Budget Estimate, 1938-39	...	1,51,000

The actuals for the years 1934-35 to 1936-37 represent the amounts appropriated annually from revenues towards repayment of loans obtained from the Provincial Loans Fund. All the loans taken from the Provincial Loans Fund have since been written off by the Government of India and no provision for the payment of the annual instalment is now made in the budget estimates.

The sum of Rs. 1,51,000 provided in the budget estimate for 1938-39 is equal to $2\frac{1}{2}$ per cent. of the 15 years loan of Rs. 60,46,000 floated by the Government in 1937-38. The provision now made will be credited to a sinking fund and will be used for purchasing this stock for cancellation whenever the market price falls, or for repayment of the loan at the time of maturity.

25—General Administration.

		Rs.
Actuals, 1934-35	...	19,37,242
Actuals, 1935-36	...	20,17,675
Actuals, 1936-37	...	20,90,970
Budget Estimate, 1937-38	...	24,49,000
Revised Estimate, 1937-38	...	24,11,000
Budget Estimate, 1938-39	...	22,59,000

This major head includes expenditure on :—

(1) Pay and allowances of His Excellency the Governor, and the Hon'ble the Ministers and their staff.

(2) Charges of the Provincial Legislative Assembly and Elections for Indian and Provincial Legislatures.

(3) Cost of the Civil Secretariat and offices of the Revenue and Divisional Commissioner, and Deputy Commissioners.

(4) Charges of the Courts of Assistant and Extra Assistant Commissioners.

(5) Cost of Sub-Divisional Establishment (Tahsildars and Naib Tahsildars) and Treasury and other District Establishments.

(6) Charges of the Public Service Commission.

(7) Discretionary Grants from the grant for the rural uplift scheme, and

(8) Charges in England.

There is a gross saving of Rs. 68,000 in the Revised Estimate for 1937-38 as compared with the sanctioned grant on account of change of incumbents of certain posts, vacancies, non-employment

of parliamentary secretaries, reduction in the rates of T. A. and recoveries from non-Government sources towards cost of establishment. Against this saving, there is an excess of Rs. 30,000 on account of the cost of the Election Tribunal for which no provision was made in the original budget. The revised estimates thus show a net decrease of Rs. 38,000 as compared with the sanctioned budget.

The further decrease of Rs. 1,52,000 in the next year's budget from the Revised Estimate is mainly due to the fact that no provision has been made for :—

(1) Executive Councillor,

(2) Election Tribunal and its staff,

(3) Discretionary Grants from the grant for the rural uplift scheme, and

(4) Exodus to hills.

(5) Cut for economy under contingencies.

In addition less expenditure is anticipated in England during 1938-39. The savings are partly counterbalanced by increases due to annual increments and provision of Rs. 27,000 (round) on account of new expenditure. Details of the items of new expenditure are set out in the Appendix to this Memorandum.

27—Administration of Justice.

		Rs.
Actuals, 1934-35	...	7,59,537
Actuals, 1935-36	...	7,90,585
Actuals, 1936-37	...	7,43,848
Budget Estimate, 1937-38	...	8,19,000
Revised Estimate, 1937-38	...	8,09,000
Budget Estimate, 1938-39	...	7,50,000

The expenditure under this head covers the following charges :—

(1) Fees and other charges of Public Prosecutors and other Pleaders engaged for Government work.

(2) Charges of the courts of Judicial Commissioner, District and Sessions Judges and Subordinate Judges.

(3) Expenditure connected with the trial and disposal of Criminal cases, such as Diet and Road money of witnesses and Section Writing Charges.

The decrease in the Revised Estimate for the current year as compared with the original budget is due to change of incumbents and also to the abolition of the establishment of the courts of Judicial Extra Assistant Commissioners consequent on the separation of the Judicial and Executive Branches of the Provincial Civil Service. The decrease in the new budget as compared with the current year's grant is chiefly due to :—

		Rs.
(1) Abolition of Honorary Magistrates	...	30,000
(2) Less expenditure anticipated under Leave and Deputation salary of the officers in England	...	30,000
Total	...	60,000

28—Jails and Convict Settlements.

		Rs.
Actuals, 1934-35	...	9,19,468
Actuals, 1935-36	...	9,41,541
Actuals, 1936-37	...	9,92,771
Budget Estimate, 1937-38	...	9,88,000
Revised Estimate, 1937-38	...	10,06,000
Budget Estimate, 1938-39	...	9,80,000

Major Head "28—Jails and Convict Settlements" includes three important minor heads :—

(1) Jails.

(2) Jail Manufactures.

(3) Charges in England.

The net excess of Rs. 18,000 in the revised estimate for 1937-38 occurs mainly under the head "Jails". This is due to increased expenditure under "Dietary Charges" owing to a rise in the price of food stuffs and to an influx of political hostages from Waziristan, partly counterbalanced by a decrease under "Jail Manufacture" due to a fall in the number of prisoners in the Haripur Jail.

The next year's budget shows a decrease of Rs. 26,000 as compared with the revised estimate for 1937-38 and is due to the absence of factors which caused an increased expenditure during the current financial year.

29—Police.

		Rs.
Actuals, 1934-35	...	31,05,451
Actuals, 1935-36	...	32,09,937
Actuals, 1936-37	...	32,40,995
Budget Estimate, 1937-38	...	34,34,000
Revised Estimate, 1937-38	...	33,79,000
Budget Estimate, 1938-39	...	33,50,000

This head consists of the following charges :—

(1) Charges relating to the office of the Inspector-General of Police, North-West Frontier Province.

(2) Expenditure incurred in connection with the Police Force employed in districts and for the maintenance of law and order on Railway Lines.

(3) Contribution paid to the Punjab Government for the share of cost of Finger-Print Bureau.

(4) Cost of the Police employed for the Training School at Hangu.

(5) Cost of the Police employed on the Criminal Investigation Work.

(6) Charges incurred in connection with the maintenance of Cattle Pounds.

(7) Cost of the upkeep of Police lands and gardens.

The savings in the Revised Estimate, 1937-38, as compared with the sanctioned grant are chiefly due to :—

		Rs.
(1) Change of incumbents	...	7,000
(2) Less transfers to the General Police Fund	...	6,000
(3) Less expenditure on leave and deputation salaries in England	...	40,000
Total	...	53,000

The decrease in the new budget as compared with the revised budget is chiefly due to the omission of :—

		Rs.
(1) Special allowances for the Police in the Bannu and Dera Ismail Khan Districts granted in connection with the disturbances in Waziristan	...	16,000
(2) Contributions to the Punjab Government on account of the share of the cost of Police Training School, Phillaur, as the North-West Frontier Province subordinates will be sent for training at Hangu with effect from the next year	...	9,000
Total	...	25,000

36—Scientific Departments.

		Rs.
Actuals, 1934-35	...	5,024
Actuals, 1935-36	...	5,926
Actuals, 1936-37	...	5,899
Budget Estimate, 1937-38	...	5,000
Revised Estimate, 1937-38	...	6,000
Budget Estimate, 1938-39	...	6,000

This head provides for expenditure on the Provincial museum. The increase of Rs. 1,000 both in the revised estimate for the current year and the budget estimate for next year is chiefly due to rounding and calls for no comments.

37—Education.

		Rs.
Actuals, 1934-35	...	20,96,515
Actuals, 1935-36	...	21,40,292
Actuals, 1936-37	...	21,27,769
Budget Estimate, 1937-38	...	21,62,000
Revised Estimate, 1937-38	...	21,59,000
Budget Estimate, 1938-39	...	23,11,000

Grants-in-aid to Non-Government Colleges and Schools, to District Boards and Municipal Committees for educational purposes,

contributions to other Governments for the training of students from this Province in their institutions, maintenance charges of Government Secondary Schools and Training Schools, the charges on Direction and Inspection, stipends and scholarships, and other miscellaneous items constitute the expenditure under this head.

The large rise in the Budget Estimate for 1938-39 as compared with the Budget and Revised Estimates for 1937-38 is mainly due to the provision of a sum of Rs. 1,53,425 for items of new expenditure, details of which will be found in the appendix to this Memorandum.

38—Medical.

		Rs.
Actuals, 1934-35	...	5,79,757
Actuals, 1935-36	...	6,15,671
Actuals, 1936-37	...	6,98,551
Budget Estimate, 1937-38	...	6,84,859
Revised Estimate, 1937-38	...	6,60,000
Budget Estimate, 1938-39	...	7,17,000

The following charges are recorded under this major head :—

(i) Charges of the offices of the Inspector-General of Civil Hospitals and Civil Surgeons.

(ii) Expenditure of the Lady Reading Hospital, Peshawar, and Police and other Government Hospitals and Dispensaries.

(iii) Grants-in-aid to Local Bodies for medical purposes.

(iv) Scholarships paid to North-West Frontier Province students at the King Edward Medical College, Lahore, Medical School, Amritsar, Women's Christian College, Ludhiana, and Lady Harding Medical College, Delhi.

(v) Maintenance charge of Lunatics.

The decrease in the Revised Estimate, 1937-38, is due to change of incumbents.

The increase in the new budget over the Revised Estimate, 1937-38, is accounted for chiefly by the inclusion of new schedule items amounting Rs. 65,000.

39—Public Health.

		Rs.
Actuals, 1934-35	...	1,31,887
Actuals, 1935-36	...	1,27,662
Actuals, 1936-37	...	1,32,655
Budget Estimate, 1937-38	...	1,88,736
Revised Estimate, 1937-38	...	1,23,000
Budget Estimate, 1938-39	...	3,12,000

This head consists of the following charges :—

(1) Charges of the office of the Assistant Director of Public Health and Provincial Laboratory, Peshawar.

(2) Expenditure on Public Health and Vaccination Establishments and Staff for the Medical Inspection of School Children.

(3) Grants-in-aid to Local Bodies, etc., for Public Health purposes.

(4) Expenses in connection with epidemic diseases.

(5) Charges in England.

The decrease in the Revised Estimate for 1937-38 as compared with the sanctioned budget is mainly due to the following causes :—

(1) The sum of Rs. 50,000 provided for the supply of drinking water to the inhabitants of the dry areas of the Province could not be spent owing to non-completion of the schemes.

(2) Payment of less grants-in-aid in order to save money for urgent expenditure on the T. B. Sanitorium, Dadar, Hazara.

The increase in the new budget over the revised estimate is chiefly due to the inclusion of Rs. 1,50,000 for the drinking water-supply to the inhabitants of certain dry areas in the Province and Rs. 20,000 for the Leave Salary of the Assistant Director of Public Health to be drawn in England. The remaining excess is due to normal annual increments.

40—Agriculture.

	Rs.
Actuals, 1934-35 ...	1,71,551
Actuals, 1935-36 ...	2,17,258
Actuals, 1936-37 ...	2,51,439
Budget Estimate, 1937-38 ...	2,78,000
Revised Estimate, 1937-38 ...	2,82,000
Budget Estimate, 1938-39 ...	2,54,000

This head includes expenditure on the office of the Director of Agriculture and Allied Departments, Seed Distribution Scheme, Superintendence, Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs, Experimental Farms, Agricultural Experiments and Research, Agricultural Education, and Marketing of Agricultural Products.

The increase in the Revised Estimate as compared with the Budget Estimate for 1937-38, is due mainly to initiation during the year by the Provincial Government of two new schemes, namely, " Demonstration Plots " and " Fruit Cultivation ", at an anticipated cost of Rs. 7,040, to be financed from the grant made by the Central Government for Economic Development and Improvement of Rural Areas.

The decrease in the Budget Estimate for 1938-39 as compared

with the Revised Estimate is made up of the following items :—

	Rs.
Omission of provision for the pay and travelling allowance, etc., of the Director of Agriculture pending decision of the Government on the reorganisation of the Directorate ...	−42,750
Omission of provision for charges in England —Charged ...	− 1,080
Rounding ...	− 646
Total ...	−44,476
New expenditure for 1938-39 ...	+16,703
Net decrease ...	−27,773
Say ...	28,000

41—Veterinary.

	Rs.
Actuals, 1934-35 ...	1,08,974
Actuals, 1935-36 ...	1,29,089
Actuals, 1936-37 ...	1,41,038
Budget Estimate, 1937-38 ...	1,52,000
Revised Estimate, 1937-38 ...	1,52,000
Budget Estimate, 1938-39 ...	1,65,000

This head includes expenditure incurred on :—

(1) The office of the Superintendent, Civil Veterinary Department, and Veterinary establishments subordinate thereto,

(2) Cost of sera and vaccine and other medicines,

(3) Grants-in-aid to Hospitals and Dispensaries and to Local Bodies for cattle breeding,

(4) Charges connected with the Veterinary Disease Investigation Scheme financed from the grant received from the Imperial Council of Agricultural Research, and

(5) Miscellaneous items such as prizes and public exhibitions and fairs.

The increase of Rs. 13,000 in the Budget Estimate for 1938-39 as compared with the Revised Estimate, is due to the inclusion of a provision of Rs. 10,350 for items of new expenditure as detailed in the Appendix to this Memorandum, and the reversion of one Veterinary Assistant Surgeon from service under the Central Government and the return to duty of another Veterinary Assistant Surgeon from leave without pay.

42—Co-operation.

	Rs.
Actuals, 1934-35 ...	90,613
Actuals, 1935-36 ...	1,00,569
Actuals, 1936-37 ...	1,13,816
Budget Estimate, 1937-38 ...	1,14,000
Revised Estimate, 1937-38 ...	1,21,000
Budget Estimate, 1938-39 ...	1,26,000

The expenses on account of the supervision and audit of accounts of Co-operative Societies, the Consolidation of Holdings, and for propaganda and educative purposes, are debited to this head.

The expenditure on "Co-operative Training and Education" is financed from a grant given by the Government of India, except that portion of the pay of the Educational Inspector, which, owing to increments exceeds Rs. 150 per mensem, met from Provincial Funds.

The increase of Rs. 7,000 in the Revised Estimate, over the Budget Estimate for 1937-38, is due to the promotion of 3 Inspectors to the next higher grade with retrospective effect, and to leave granted to the Establishment, for which no provision was made in the Sanctioned Budget. The increase of Rs. 5,000 in the next year's Budget as compared with the Revised Estimate for 1937-38 is made up of the following items :—

		Rs.
(1)	Expenditure on Consolidation of Holdings met from the Government of India grant for Economic Development and Improvement of Rural Areas ...	+7,056
(2)	Items of new schedule expenditure ...	+2,839
(3)	Economy cut ...	−5,000
		4,895 or 5,000

43—Industries.

		Rs.
Actuals, 1934-35	...	...
Actuals, 1935-36	...	6,576
Actuals, 1936-37	...	14,841
Budget Estimate, 1937-38	...	88,000
Revised Estimate, 1937-38	...	28,000
Budget Estimate, 1938-39	...	1,04,000

The charges under this head comprise payments to the Punjab Government towards the cost of their Industrial staff for supervision of industries in this Province ; and the expenditure on the Handloom and Woollen Weaving Institutes and the Industrial Shop, Peshawar.

The decrease in the Revised Estimate as compared with the Budget Estimate for 1937-38, is due to :—

		Rs.
(1)	Postponement of the purchase of a Callendering Machine for the Handloom Weaving Institute, to the next year ...	24,500
(2)	Postponement of the purchase of a Raising and Finishing Plant for the Woollen Weaving Institute, to the next year ...	24,100
(3)	Smaller expenditure on the Woollen Weaving Institute owing to the delay in opening it ...	11,000
		59,600

The increase in the Budget Estimate for 1938-39 over the Revised Estimate for 1937-38 is due to a provision of Rs. 48,600 for the purchase of the Callendering Machine and Raising and Finishing Plant, Rs. 10,590 for items of new expenditure and to the necessary provision for expenditure on the Woollen Weaving Institute for the full year.

45—Broadcasting.

		Rs.
Actuals, 1935-36	...	16,638
Actuals, 1936-37	...	31,799
Budget Estimate, 1937-38	...	24,000
Revised Estimate, 1937-38	...	5,000
Budget Estimate, 1938-39	...	...

The Government of India took over the Broadcasting Station on 1st April 1937 and expressed the hope that, following the example of other Provincial Governments, this Government would contribute towards the cost of rural programmes. No additional programme or other improvements over and above those provided by the All-India Radio have been instituted, hence the savings in the Revised Estimate.

The expenditure to be incurred by the Provincial Government next year will be recorded under the head " 57—Miscellaneous ".

47—Miscellaneous Departments.

		Rs.
Actuals, 1934-35	...	2,502
Actuals, 1935-36	...	4,962
Actuals, 1936-37	...	6,515
Budget Estimate, 1937-38	...	6,000
Revised Estimate, 1937-38	...	7,000
Budget Estimate, 1938-39	...	7,000

The expenditure on inspection of factories, Electric Inspector, Vital Statistics, Conduct of Departmental Examinations and Registration of Firms is recorded under this head.

The increase in the revised estimate, 1937-38, and the budget estimate, 1938-39, as compared with the current year's sanctioned budget estimate is due to the fact that the Chief Inspector of Factories, Punjab, has also been entrusted with the Administration of the Payment of Wages Act, 1936, in this Province with effect from the 1st April 1937.

50—Civil Works.

		Works and other charges excluding Establishment charges.	Establishment charges.	Total.
		Rs.	Rs.	Rs.
Actuals, 1934-35	...	28,25,284	3,18,631	31,43,915
Actuals, 1935-36	...	28,54,906	3,15,226	31,70,132
Actuals, 1936-37	...	30,67,209	3,26,445	33,93,654
Budget Estimate, 1937-38	...	38,96,000	4,70,058	43,66,058
Revised Estimate, 1937-38	...	36,47,000	4,66,750	41,13,750
Budget Estimate, 1938-39	...	36,60,000	4,97,100	41,57,100

This head shows the expenditure on the construction and repairs of Government buildings and communications, and expenditure on

roads financed from the Central Road Development Fund. As regards the latter expenditure, an equivalent amount is transferred from the deposit account of the Road Fund to the revenue head " XXXIX—Civil Works ".

Works and other charges.—The decrease of Rs. 2,49,000 in the Revised Estimate as compared with the Budget Estimate for 1937-38 is due to :—

	Rs.
Less expenditure than was anticipated on roads financed from the Road Development Fund...	– 2,04,000
Carry-forward to the next year's Budget of a portion of the expenditure on the construction of the Assembly Hall ...	– 86,000
	– 2,90,000
Adjustment of departmental charges recovered from the M. E. S. on account of maintenance of roads of Military importance under the corresponding revenue head instead of as deduction from expenditure ...	+ 17,000
Increase in the repairs grant of Residences of His Excellency the Governor from Rs. 37,500 to Rs. 47,500 sanctioned by the Secretary of State ...	+ 10,000
Provision for " Suspense account " ...	+ 14,000
	+ 41,000
Net decrease ...	– 2,49,000

There is a net increase of Rs. 13,000 in the Budget Estimate for 1938-39 over the Revised Estimate as indicated in the following table :—

Particulars.	Revised Estimate for 1937-38 (in thousands of rupees).	Budget Estimate for 1938-39 (in thousands of rupees).
1. Building of an Assembly Hall ...	150	131
2. Construction of bungalows for officers at Peshawar ...	50	...
3. Construction of a T. B. Sanitorium at Dadar ...	25	130
4. Construction of buildings in connection with the formation of Mardan District and separation of the Provincial Judicial and Executive Services, and other miscellaneous works ...	207	...
5. Construction of X-Ray block in the Lady Reading Hospital, Peshawar ...	15	20
6. Construction of Jalala bridge on the Mardan-Malakand Road ...	52	...
7. Protective works on the Adozai Bridge	50	10
8. Charges on Road Development met from subvention from the Central Road Development Fund ...	701	679

Particulars.	Revised Estimate for 1937-38 (in thousands of rupees).	Budget Estimate for 1938-39 (in thousands of rupees).
9. Suspense ...	14	...
10. New items of expenditure for the year 1938-39 ...	...	402
11. Decrease in the grant for repairs to buildings ...	...	-4
Rounding	...	-1
Total ...	13,54	13,67

Establishment Charges.—The variations under this sub-head are explained in the memorandum explanatory of the Budget under the head Establishment and Pensionary Charges of the Public Works Department.

54—Famine Relief.

	Rs.
Actuals, 1934-35 ...	10,000
Actuals, 1935-36 ...	10,000
Actuals, 1936-37 ...	10,000
Budget Estimate, 1937-38 ...	10,000
Revised Estimate, 1937-38 ...	10,000
Budget Estimate, 1938-39 ...	10,000

An annual provision of Rs. 10,000 is made in the budget estimates of the North-West Frontier Province for expenditure on the relief of famine. Any portion of this annual allotment which is not spent in the course of the year on famine relief is transferred to the Famine Relief Fund for use in the event of an emergency. The annual assignment of Rs. 10,000 is debited to the above head. (For further particulars please see the explanatory memorandum relating to the Famine Relief Fund.)

55—Superannuation Allowances and Pensions.

	Rs.
Actuals, 1934-35 ...	7,02,215
Actuals, 1935-36 ...	6,88,097
Actuals, 1936-37 ...	6,87,361
Budget Estimate, 1937-38 ...	9,28,000
Revised Estimate, 1937-38 ...	8,10,000
Budget Estimate, 1938-39 ...	8,19,000

Charges in respect of grant of pensions, gratuities and compassionate allowances to Government servants are recorded under this head.

The decrease in the Revised Estimate as compared with the

sanctioned grant occurs mainly under the heads :—

(1) Superannuation and retired allowances ...	10,000
(2) Equated payments of Commuted Value of Pensions charged to Capital (out of Revenue Account) ...	71,300
(3) Charges in England ...	8,000
(4) Decrease in the Recovery of Pensionary charges from Commercial Departments ...	24,300

The reason for the large decrease under item No. 2 is that Commuted Value of Pensions Charged to Capital out of the Revenue Account will not be adjusted by equated payments under this head. The decrease under item No. 4 is due to the transfer of Pensionary Charges to the Malakand Hydro-Electric Scheme.

The increase in the next year's budget is due to the normal growth of Pensionary Charges.

55-A—Commutation of Pensions Financed from Ordinary Revenues.

		Rs.
Budget Estimate, 1937-38	...	73,000
Revised Estimate, 1937-38	...	87,000
Budget Estimate, 1938-39	...	2,34,000

The expenditure on account of Commuted Value of Pensions met from revenue is recorded under this head. The details of the provision made in the revised as well as new budget are as under :—

	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.
Commuted Value of Pensions—			
(1) Payable to Government servants ...	2,00,000	1,50,000	2,69,000
(2) Payable to other Governments	500	7,000	10,000
(3) Payments in England Par Value ...	...	36,000	40,000
(4) Deduct—			
(i) Recoveries from other Governments ...	85,000	1,06,000	85,000
(ii) Capital portion of equated payments of revenue...	42,800	...	...
(5) Rounding ...	+300	...	...
Net amount—charged to this head ...	73,000	87,000	2,34,000

56—Stationery and Printing.

		Rs.
Actuals, 1934-35	...	2,31,661
Actuals, 1935-36	...	2,35,102
Actuals, 1936-37	...	2,54,644
Revised Estimate, 1937-38	...	2,42,000
Budget Estimate, 1938-39	...	2,41,000
Budget Estimate, 1937-38	...	2,42,000

This head includes the following charges :—

(1) Purchase of stationery stores.

(2) Cost of plain paper used with stamps and discount on its sale.

(3) Charges of the Government Printing and Stationery Office and of the Jail Press, Peshawar.

(4) Printing at Private Presses.

The Budget Estimate for 1938-39 includes a sum of Rs. 1,000 for depreciation charges of an additional Centurette Machine installed in 1937-38 at a cost of Rs. 12,500 and another sum of Rs. 3,180 for items of new expenditure. On the whole there is a decrease of Rs. 1,000 in the Budget Estimate for 1938-39 as compared with the Revised Estimate for 1937-38, which is due to retrenchment in stationery as a measure of economy.

57—Miscellaneous.

		Rs.
Actuals, 1934-35	...	1,25,488
Actuals, 1935-36	...	1,53,884
Actuals, 1936-37	...	1,22,569
Budget Estimate, 1937-38	...	1,52,000
Revised Estimate, 1937-38	...	3,76,000
Budget Estimate, 1938-39	...	1,84,000

This head is intended to show expenditure which is not debitable to any other appropriate head. The principal items of expenditure booked under this head are :—

(1) Donations for charitable purposes.

(2) Guarantees paid to the Posts and Telegraph Department for the opening of Posts and Telegraph Offices which are not considered remunerative and rents of certain Telephone Lines.

(3) Grants to Local Bodies in aid of their resources.

(4) Irrecoverable temporary loans and advances written off.

(5) Charges of the office of Publicity Officer.

(6) Special Commissions of Enquiry.

(7) Broadcasting.

The increase in the Revised Estimate for 1937-38 as compared with the original budget occurs mainly under the head " Irrecoverable temporary loans and advances written off " and is due to a remission of the Kohat Loan to the extent of Rs. 2,18,000 in the current year for which no provision was originally made in the budget. It is set off by a corresponding credit under the debt head " Loans and Advances by Provincial Government ".

The decrease in the Budget Estimate for 1938-39 as compared with the Revised Estimate for 1937-38 is due to the fact that no provision has been made for any special Commissions of Enquiry or for any further remission of the Kohat Loan partly counter-

balanced by the following increases :—

	Rs.
(1) Drinking Water-Supply Scheme ...	36,000
(2) Contribution payable to the All-India Radio for the maintenance of village sets and purchase of radio sets, etc. ...	6,000
	42,000

The increase of Rs. 36,000 is nominal as a corresponding amount has been shown on the receipt side under the head "XLVI—Miscellaneous" and is met from the Government of India grant.

It has been decided that charges relating to "Broadcasting" should in future be shown under this head instead of under "45—Broadcasting", which is a Central head.

Capital Expenditure not charged to Revenue—

68—Construction of Irrigation Works not charged to Revenue.

	Works and other charges excluding Establishment and Pensionary Charges.	Establishment and Pensionary Charges.	Expenditure in England.	Total.
	Rs.	Rs.	Rs.	Rs.
Actuals, 1934-35 ...	5,08,579	32,421	1,234	5,42,234
Actuals, 1935-36 ...	13,17,020	28,871	4,640	13,50,531
Actuals, 1936-37 ...	3,56,930	1,26,694	...	4,83,624
Budget Estimate, 1937-38 ...	38,000	19,181	...	57,181
Revised Estimate, 1937-38 ...	40,000	54,850	...	94,850
Budget Estimate, 1938-39 ...	46,000	34,770	...	80,770

NOTE.—Variations under Establishment and Pensionary Charges have been explained in the explanatory memorandum under that head.

Capital expenditure on irrigation works not charged to revenue is recorded under this head. The comparatively large expenditure on works during the years 1934-35 to 1936-37 was due to the conversion of the Paharpur Canal into a Perennial Canal. The increase of Rs. 2,000 in the revised estimate for 1937-38 over the sanctioned grant occurs under Tools and Plant for which no provision was made in the original budget. The further increase in the budget estimate for 1938-39 is due to provision made for the payment of certain outstanding claims.

79—Capital Outlay on Hydro-Electric Schemes—Malakand Hydro-Electric Scheme.

	In India.	In England.	Total.
	Rs.	Rs.	Rs.
Actuals, 1934-35 ...	1,26,890	...	1,26,890
Actuals, 1935-36 ...	3,00,449	6,813	3,07,262
Actuals, 1936-37 ...	7,32,371	16,47,005	23,79,376
Budget Estimate, 1937-38...	20,87,000	3,42,000	24,29,000
Revised Estimate, 1937-38	19,61,000	4,21,000	23,82,000
Budget Estimate, 1938-39...	11,74,000	20,000	11,94,000

This major head shows the capital expenditure on the Malakand Hydro-Electric Scheme. The latest estimate of capital expenditure (excluding interest charges for the period of construction which also are to be charged to capital) is Rs. 62,95,000. It is expected that the scheme will come into operation early in the next financial year and will produce a net revenue of Rs. 30,000 in the first year.

The budget estimate for 1937-38 provided for a capital expenditure of Rs. 24,29,000 against which the revised estimate amounts to Rs. 23,82,000. The decrease is mainly due to the fact that, loans taken from the Provincial Loans Fund for capital expenditure on this Scheme upto the end of 1935-36 having been cancelled by the Government of India, the Provincial Government has decided that it is not necessary to show interest in respect of these loans in the regular accounts. Such interest will be accounted for in the proforma accounts. The budget estimate for 1938-39 provides for an expenditure of Rs. 11,94,000 only as the Scheme is nearing completion.

81—Civil Works not Charged to Revenue.

		Rs.
Budget Estimate, 1937-38		2,31,000
Revised Estimate, 1937-38	...	1,71,000
Budget Estimate, 1938-39	...	3,22,000

This head includes expenditure on Civil buildings financed from borrowed funds.

The decrease in the Revised Estimate for 1937-38 is due to a carry-forward of Rs. 60,000 on account of the unutilised portion of the grant for the construction of officers' bungalows to the next year's budget.

The details of the sum of Rs. 3,22,000 provided in the Budget Estimate for 1938-39 are given below :—

		Rs.
(1) Carry-forward from the Budget Estimate for 1937-38	...	60,000
(2) Construction of 15 bungalows for officers at Peshawar	...	2,60,000
(3) Establishment charges for 2 months, of the temporary project sub-division created for the construction of buildings at Peshawar	...	2,172
Rounding	...	−172
Total	...	3,22,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCE HEADS.

Public Debt—Debt raised in India.

	Actuals, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Receipts (Loans raised)—				
3 per cent. North-West Frontier Province Loan, 1937—52 ...	...	60,00,000	60,45,600	...
Loan from the Central Government ...	35,00,000	...	...	...
Total ...	35,00,000	60,00,000	60,45,600	...
Repayments—Loan from the Government of India repaid ...	...	35,00,000	35,00,000	...

A short term loan repayable in 1937-38 and bearing interest at 1½ per cent. per annum was obtained from the Central Government in 1936-37 to meet capital expenditure on the Paharpur Perennial Canal and the Malakand Hydro-Electric Schemes. A loan of Rs. 60,45,600 was floated in the open market in 1937-38 to repay the loan of Rs. 35 lakhs to the Government of India and to meet further outlay on the Hydro-Electric Scheme and capital expenditure on certain Civil Works. This sum of Rs. 60,45,600 represents the nominal value of the new loan which was raised at a discount of 1 per cent., i.e. we received Rs. 99 for every Rs. 100 of the issue. This loan is repayable at par on 1st September 1952, and bears interest at 3 per cent. per annum. The Provincial Government has set aside a sum of Rs. 1,51,000 in the budget estimate for 1938-39, and will endeavour to set aside similar amounts annually in future, in a sinking fund to be used for purchasing this stock for cancellation whenever its market price falls or for its repayment at the time of maturity.

State Provident Fund (Receipts and Disbursements).

	Actuals, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Opening Balance ...	...	14,93,169	14,93,169	17,06,169
Receipts ...	14,93,169	3,80,000	4,60,000	4,60,000
Total ...	14,93,169	18,73,169	19,53,169	21,66,169
Disbursements ...	...	1,25,000	2,47,000	2,00,000
Closing Balance ...	14,93,169	17,48,169	17,06,169	19,66,169

Receipts under this head consist of contributions from Government servants to the General Provident Fund and the Contributory Provident Fund, contributions made by Government in the case of the latter, and interest on accumulated balances. Interest is paid by Government at rates fixed from year to year. Temporary withdrawals by Government servants, which are permitted in certain circumstances, and final payments made to them on the termination of their services are recorded on the disbursement side.

Prior to 1937-38 the balances of these funds were kept with the Central Government and interest thereon was paid by the Government of India. At the end of 1936-37 a credit balance of Rs. 14,93,169 was transferred to the Provincial Government in pursuance of the scheme of decentralization of balances, and interest on these balances and any further accumulations is now paid from Provincial Revenues. The figures shown above indicate that the balance is increasing gradually owing to the growing popularity of the General Provident Fund.

Deposits not bearing interest—Sinking Funds (Receipts).

	Rs.
Budget Estimate, 1938-39 ...	1,51,000

The sum of Rs. 1,51,000 set aside from revenue (vide the explanatory memorandum relating to head "23—Appropriation for the Reduction or Avoidance of Debt") will be credited to this deposit head for use when and as occasion for the cancellation or repayment of the North-West Frontier Province 3 per cent. Loan, 1937—52 arises.

Famine Relief Fund (Receipts and Payments).

	Actuals, 1934-35	Actuals, 1935-36	Actuals 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance ...	20,325	30,833	41,527	52,400	52,357	13,189
Receipts—						
Transfers from the Revenue Account	10,000	10,000	10,000	10,000	10,000	10,000
Interest Receipts ...	508	694	830	1,000	306	1,503
Total ...	30,833	41,527	52,357	63,400	62,663	24,692
Payments—						
Investment Account-Purchase of Securities.	...	...	...	..	49,474	...
Closing Balance ...	30,833	41,527	52,357	63,400	13,189	24,692

Prior to the introduction of Provincial Autonomy, the Provincial Government was required to set aside a sum of Rs. 10,000 annually for expenditure on famine relief. Any portion of this annual assignment which was not spent during the year on relief measures was credited to the Famine Relief Fund. The Famine Relief Fund was held in deposit with the Central Government who paid interest on its balances. With the introduction of Provincial Autonomy, the accumulated balance has been transferred to the Provincial Government who have decided to continue the fund.

The unspent balance of the fund will now form part of the Provincial balance. A sum of Rs. 49,474 out of the balance of the fund has been invested in securities of the Provincial Government and interest thereon will be credited to the fund.

General Police Fund (Receipts and Disbursements).

	Actuals, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Opening Balance ...	...	...	37,000	...
Receipts ...	36,607	24,000	18,000	...
Disbursements ...	...	24,000	55,000	...
Closing Balance ...	36,607	...	...	...

Moneys recovered under Sections 13—15 of the Indian Police Act, 1861, are initially credited to the revenue account under the head "XXIII—Police". Moneys so credited are then transferred to the General Police Fund by debit to the expenditure head "29—Police" and credit to the deposit head "General Police Fund". Actual expenditure on additional police employed under the above sections of the Police Act is met out of the Fund and unspent balances are carried forward from year to year. A credit balance of Rs. 36,607, which was held in deposit with the Central Government was transferred to the Provincial Government at the end of 1936-37 consequent on the introduction of Provincial Autonomy. Recoveries during the current year are estimated at Rs. 18,000 making a total balance of Rs. 54,607 or Rs. 55,000 round. The Provincial Government has decided in consultation with the Comptroller, North-West Frontier Province, that the fund may be abolished with effect from the 1st April 1938 and that the transactions connected with additional police employed under the Police Act should in future be recorded under the heads "XXIII—Police (Recepits)" and "29—Police (Expenditure)". Part of the total balance of Rs. 55,000 will be spent during the current financial year on additional police and such portion of it as remains unutilized will be transferred from the Fund to the revenue account at the end of the year. The total sum of Rs. 55,000 thus appears as a disbursement from the Fund in the revised estimate for 1937-38 and receipts and disbursements for 1938-39 are nil.

Depreciation Reserve Fund for Government Presses.

	Actuals, 1934-35	Actuals, 1935-36	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs,
Opening balance	39,870	40,450	50,652	49,252	49,683	42,325
Receipts ...	13,280	10,833	11,605	11,100	11,142	12,150
Total ...	53,150	51,283	62,257	60,352	60,825	54,475
Expenditure ...	12,700	631	12,574	18,500	18,500	19,000
Closing balance	40,450	50,652	49,683	41,852	42,325	35,475

The object of this Fund is to provide a reserve sufficient to meet, as required, the cost of renewals and replacement of plant, machinery and furniture, etc., in order that Government Presses may be kept automatically in efficient working condition. Depreci-

ation charges calculated at percentage rates on the book value of machinery, etc., in use in Government Presses are provided for annually under the head "56—Stationery and Printing" and are credited to this Fund and Expenditure incurred from time to time on renewals and replacements is met by withdrawal from the Fund.

Deposits of Local Funds (Receipts and Disbursements).

	Actuals, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Opening Balance ...	...	7,13,511	7,13,511	6,19,511
Receipts (deposits) ...	7,13,511	24,17,000	33,25,000	33,37,000
Total ...	7,13,511	31,30,511	40,38,511	39,56,511
Disbursements (withdrawals) ...	...	24,95,000	34,19,000	34,06,000
Closing Balance ...	7,13,511	6,35,511	6,19,511	5,50,511

Various Districts and Municipal Funds have banking accounts with Government treasuries and deposits and withdrawals made by them are recorded under this head. Prior to 1937-38 these deposit accounts were held on the books of the Central Government but on the introduction of Provincial Autonomy on the 31st March 1937, a credit balance of Rs. 7,13,511 in these accounts was transferred to the Provincial Government who have now assumed the liability in respect of these deposits. No interest on accumulated balances is paid by Government and no local fund is allowed to overdraw its balance without first obtaining a regular loan or contribution from Government to cover the overdraft.

Departmental and Judicial Deposits—Civil Deposits.

	Actuals, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Opening Balance ...	...	9,88,421	9,88,421	9,33,421
Receipts ...	9,88,421	34,22,000	31,25,000	31,25,000
Total ...	9,88,421	44,10,421	41,13,421	40,58,421
Disbursements ...	...	33,96,000	31,80,000	31,80,000
Closing Balance ...	9,88,421	10,14,421	9,33,421	8,78,421

Deposits of various kinds which are kept in Government treasuries, e.g. Revenue Deposits, Civil Courts' Deposits, Personal Deposits, Deposits of Police Funds, Public Works Deposits and other Civil Deposits are recorded on the receipt side under this head and withdrawals are recorded on the disbursement side. No interest is paid on accumulated balances.

Prior to the introduction of Provincial Autonomy all such deposits were banked with the Central Government but this head was decentralized on the 31st March 1937 and a credit balance of Rs. 9,88,421 outstanding on that date was transferred to the Provincial Government, who assumed responsibility for assets and liabilities connected with these deposits with effect from the 1st April 1937. The estimates for receipts and disbursements are based on past actuals.

Subvention from the Central Road Development Fund.

	Actuals, 1934-35	Actuals, 1935-36	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate 1938-39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	1,87,802	92,291	1,76,285	1,47,285	1,47,448	—269
Subvention from the Road Development Fund ...	1,78,867	2,[illegible]8,865	3,17,223	8,48,500	6,43,783	6,89,700
Total ...	3,66,729	3,41,156	4,93,508	9,95,785	7,91,231	6,89,431
Disbursements ...	2,74,438	1,64,871	3,46,060	9,95,500	7,91,500	6,89,431
Closing balance ...	92,291	1,76,285	1,47,448	285	—269	...

As a result of the recommendations of the Indian Road Committee, the rates of excise and import duties on motor spirit were enhanced in 1929, and with the additional revenue thus derived the Government of India have built up a fund called the "Central Road Development Fund". A reserve of 15 per cent. is retained as a Central Reserve, and the balance of the credit in a year is distributed amongst the Provincial Governments and Administrations in the ratio which the consumption of petrol in each province bears to the total consumption in India. These subventions are credited in the Provincial Accounts to the deposit head "Subventions from the Central Road Development Account". The expenditure on approved projects financed from the fund is charged to the head "50—Civil Works—Communications" and at the same time an equivalent amount is transferred from the deposit account to the revenue head "XXXIX—Civil Works". Prior to 1937-38 the unexpended balances formed part of the Provincial Balance and could be used temporarily for ways and means purposes. It has now been decided that future allocations to the Province will be retained by the Government of India until the present balances with the Provincial Government are exhausted. Thereafter quarterly advances will be made to the Local Government on the basis of estimated expenditure to be incurred in each quarter and the advances so made will be adjusted at the end of each quarter against actual expenditure. The receipts and expenditure of the Local Government in the Road Fund will thus balance and there will be no accumulated credits in the Provincial Accounts.

The large decrease of receipts in the Revised Estimate for 1937-38 is due to utilization of accumulated balances from the previous years.

The decrease under disbursement in the Revised Estimate for 1937-38 and Budget Estimate for 1938-39 is due to smaller expenditure on works approved by the Government of India.

Deposit Account of Grants from the Central Government for Economic Development and Improvement of Rural Areas.

	Actuals, 1935-36	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance ...	...	2,22,497	1,39,941	1,56,219	1,23,263
Receipts ...	3,04,156	25,817	23,860	23,999	8,289
Disbursements ...	81,659	92,095	53,860	56,955	1,31,552
Closing Balance ...	2,22,497	1,56,219	1,09,941	1,23,263	...

Moneys received by the Provincial Government in aid of rural reconstruction schemes, whether as grants from the Central Government or contribution from the public, are credited to this deposit head. The actual expenditure out of the moneys held in the deposit account is budgeted and accounted for as ordinary erpenditure of the department concerned, the necessary transfer of funds representing actual expenditure being made at the end of the year to the appropriate revenue head of receipts. The estimates for 1937-38 and 1938-39 include provision for expenditure on the following schemes financed out of this account :—

	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.
Co-operative Training and Education Scheme ...	4,200	3,960	3,973
Cottage and Small Scale Woollen Industry ...	19,660	4,660	17,330
Discretionary grants by Deputy Commissioners ...	17,000	17,000	...
Consolidation of Holdings ...	...	...	7,056
Drinking Water-Supply Schemes ...	13,000	24,295	60,233
Inter-Village Communications	...	...	13,000
Rural Sanitation ...	...	...	4,900
Village Irrigation Channels...	...	...	10,900
Demonstration Plots ...	...	3,000	8,780
Fruit Cultivation ...	...	4,040	5,380
Total ...	53,860	56,955	1,31,552

Deposit Account of Grants from the Imperial Council of Agricultural Research.

	Actuals, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	2,770	1,549	– 6,682	1,554
Receipts ...	8,900	25,600	27,656	36,607
Total ...	11,670	27,149	20,974	38,161
Disbursements ...	18,352	25,600	19,420	36,607
Closing balance ...	–6,682	1,549	1,554	1,554

Grants made by the Imperial Council of Agricultural Research for expenditure on special agricultural schemes and other allied objects are credited to this deposit account. Actual expenditure incurred against such grants is charged to the service head "40—Agriculture" or "41—Veterinary", according to the object served. At the end of the year an equivalent amount is transferred from the deposit account to the revenue head concerned. So far the following amounts have been received or are likely to be received from the Imperial Council of Agricultural Research :—

For the improvement of Agricultural Marketing—

		Rs.
1935-36	...	10,000
1936-37	...	5,000
1937-38	...	15,000
1938-39	...	10,000
Total	...	40,000

For the Sugarcane Research Scheme—

		Rs.
1937-38	...	1,800
1938-39	...	18,107
Total	...	19,907

For the Disease Investigation Scheme—

		Rs.
1935-36	...	5,400
1936-37	...	3,900
1937-38	...	10,856
1938-39	...	8,500
Total	...	28,656
Grand Total	...	88,563

Deposit Account of Grants from the Central Government for the Development of Handloom Industry.

	Actuals, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	...	10,000	...	1,900
Receipts ...	13,500	7,300	7,300	5,400
Total ...	13,500	17,300	7,300	7,300
Disbursements ...	13,500	17,300	5,400	17,300
Closing balance ...	...	...	1,900	- 10,000

The transactions relating to grants made by the Government of India for the Development of Handloom Industry in this Province are recorded in this account. The actual expenditure incurred from such grants is charged to the head " 43—Industries " and at the end of the year an equivalent amount is transferred to the revenue head " XXXII—Industries ".

The following grants have been made by the Government of India :—

Part contribution for expenditure on the Handloom Weaving Institute, Peshawar :—

		Rs.
1935-36	...	5,500
1936-37	...	3,500
1937-38	...	5,400
1938-39	...	5,400 (a)
Total	...	19,800

(a) Subject to the vote of the Central Legislative Assembly.

Contribution towards installation of a callendering machine for the benefit of the local weaving industry :—

		Rs.
1936-37	...	10,000
1937-38	...	1,900
		11,900
Total	...	31,700

The minus balance in the Budget Estimate for 1938-39 is due to a misposting by the Accounts Office of Rs. 10,000 received from the Government of India in 1936-37 for the installation of a callendering machine. As the purchase of the machine has not yet been made, this sum has not been actually spent. The matter is being referred to the Comptroller for rectification.

Advances not bearing Interest—Advances repaybale and Permanent Advances.

	Actuals, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Balance outsanding at the beginning of the year ...	...	85,832	85,832	84,832
Advances (Disbursements) ...	85,832	2,46,000	2,97,000	2,85,000
Total ...	85,832	3,31,832	3,82,832	3,69,832
Recoveries ...	...	2,46,000	2,98,000	2,88,000
Balance outstanding at the end of the year ...	85,832	85,832	84,832	81,832

Temporary advances made to officials, such as advances of pay and travelling allowance to Government Servants under orders of transfer, advances made by Civil Officers in connection with the movement of troops, special advances, advances to Forest Officers to make such disbursements as they are empowered to do, and

permanent advances to Government Servants to enable them to make payments before they can place themselves in funds by drawing regular bills, are recorded under the above heads. No interest is charged on outstanding balances.

Hitherto such advances were made from Central Revenues but with the introduction of the Provincial Autonomy, the Provincial Government has assumed responsibility for these and a balance of Rs. 85,832 outstanding at the end of 1936-37 was transferred to this Government. The estimates of advances and recoveries are based on the average of past actuals.

(1) Account with Foreign Governments and Indian States.

(2) Account with the Government of Burma.

(3) Account with the Reserve Bank.

	Actuals, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Account with Foreign Governments and Indian States—				
Receipts ...	...	...	27,000	...
Disbursements ...	26,732	...	...	...
Account with the Government of Burma—				
Receipts ...	...	...	12,000	12,000
Disbursements ...	...	...	12,000	12,000
Account with the Reserve Bank—				
Receipts ...	...	...	8,000	8,000
Disbursements ...	...	...	8,000	8,000

Transactions with Foreign Governments and Indian States and with the Government of Burma, and receipts and payments on account of the Reserve Bank appearing in Government accounts are recorded under the above heads until the net credits or debits as the case may be are cleared by the party concerned. Transactions appearing under these heads are generally cleared before the accounts for the year to which they relate, are closed, and debits and credits under each are thus equal.

In the case of the head "Account with Foreign Governments and Indian States" a debit balance of Rs. 26,732 outstanding against certain Governments was transferred to this Government at the end of 1936-37 in pursuance of the scheme of decentralization of balances. It has, however, since been decided by the Government of India that the balances under this head should continue to be treated as Central. Necessary credits to the extent of Rs. 26,732 or Rs. 27,000 round on account of the above debit balance will appear in the accounts of the Provincial Government for 1937-38 and all further transactions will be treated as Central.

SUSPENSE.

	Actuals, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Receipts ...	741	55,000	47,000	47,000
Disbursements ...	17,234	57,000	47,000	47,000

Receipts and disbursements awaiting classification under relevant heads and increases or decreases in cash balances held by certain departmental officers, e.g. the Public Works Divisional Officers, are recorded under this head until they are properly accounted for.

Loans and Advances by Provincial Governments (Recoveries and Disbursements).

	Actuals, 1934-35	Actuals, 1935-36	Actuals, 1936-37	Budget Estimate, 1937-38	Revised Estimate, 1937-38	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	31,43,089	30,58,925	29,17,376	29,53,000	30,84,000	27,94,000
Advances ...	1,32,952	1,10,440	4,06,804	4,12,000	2,69,000	2,20,000
Recoveries ...	2,17,116	2,51,989	2,40,475	3,46,000	5,59,000	2 65,000
Closing balance	30,58,925	29,17,376	30,83,705	30,19,000	27,94,000	27,49,000

Advances and loans granted by the Provincial Government to Cultivators, Land Holders and other Notabilities, Local Bodies and Government servants, and recoveries therefrom are recorded under this head.

Advances.—The decrease in the revised estimates under Advances is due to the grant of :—

		Rs.
Less Taccavi loans to Cultivators	...	23,000
Loans to Government servants	...	20,000

and non-payment of the loan of Rs. 1,00,000 to the Municipal Committee, Bannu.

The decrease in the budget estimate for 1938-39 as compared with the revised estimate for the year 1937-38 is due to :—

(i) the omission of Rs. 41,000 (round) provided in the revised estimate for loans to Abbottabad Fire sufferers, and

(ii) less provision under "loans to Government servants" (Rs. 86,000) as no loans are to be granted after 1st March 1938,

counterbalanced by an increase to the extent of Rs. 78,000 under loans to cultivators (Rs. 23,000), loan to the Municipal Committee, Mardan (Rs. 50,000), and Industrial Loan (Rs. 5,000).

Recoveries.—The increase in the revised estimate is due to :—

		Rs.
(i) Credit to this head on account of a partial remission of the Kohat loan	...	+ 2,18,000
(ii) Recovery of Miscellaneous Loans and Advances from the Abbottabad Fire sufferers	...	+ 11,000
(iii) Loans to Government servants	...	+ 31,000

as a set off against the above, less recoveries are anticipated under :—

		Rs.
(i) Agriculturists Loans Act, 1883	...	− 6,000
(ii) Agriculturists Loans Act, 1884	...	− 10,000
(iii) Loans to Land Holders and other Notabilities	...	− 4,000
(iv) Loans to Municipalities	...	− 28,000

The decrease in the budget for 1938-39 as compared with the revised estimate is due to the omission of Rs. 2,18,000 on account of the remission of Kohat Loan provided in the revised estimate, and less recoveries from Loans to Land Holders and other Notabilities (Rs. 19,000), and from Loans to Government servants (Rs. 61,000) partly counterbalanced by an expected increase under Miscellaneous Loans and Advances (Rs. 4,000).

Remittances—Remittances within India.

	Budget Estimate, 1937-38. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1938-39 Rs.
Receipts ...	39,47,000	53,62,000	53,62,000
Disbursements ...	38,34,000	53,62,000	53,62,000

Cash remittances between treasuries, between treasuries and departmental accounts, transactions of Public Works Officers with treasuries and other officers of the Civil Department, and other remittances are accounted for under this head. The estimates are based on past actuals

APPENDIX

Statement of items of new expenditure included in the Budget Estimate for the year 1938-39

Serial No.	Major head	Particulars of scheme	Cost during the year 1938-39		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
1	7—Land Revenue	Remeasurement of Paharpur Canal area in Dera Ismail Khan Tahsil.	45,200	...	(a)
2	Do. ...	Appointment of a Record Lifter for the Mardan District, Revenue Record Office, with effect from the 1st March 1938.	...	300	300
3	Do. ...	Revision of the grade pay of District Kanungos from Rs. 75—5/2—100 to Rs. 75—5—125.	...	330	1,200
4	Do. ...	Opening of a Patwar School ...	738	...	...
		Total 7—Land Revenue ...	45,938	630	1,500
5	8—Excise ...	Appointment of an additional Excise Muharrir in District Excise Office, Peshawar in the grade of Rs. 30—1½—60/2—70 plus Rs. 5 per mensem Lahore Allowance, with effect from the 1st April 1938.	...	385	586
		Total 8—Provincial Excise ...	...	385	586
6	9—Stamps ...	Continuance of the post of Inspector and Auditor of Stamps and his peon to the end of current financial year.	2,240	...	...
		Total 9—Stamps ...	2,240	...	...
7	XVII—Irrigation, Navigation, Embankment and Drainage Works —Working Expenses.	Replacing roof and providing pucca floors in Mills in Head Section, Kabul River Canal.	10,000	...	...
8	Ditto ...	Remodelling Drainage Crossing at R. D. 150450 near Girsal, Paharpur Canal.	18,000	...	...
		Total XVII—Irrigation ...	28,000	...	...
9	18—Other—Irrigation Expenditure financed from Ordinary Revenue—A—Irrigation Works in charge of Public Works Department.	Extension of Shabkadar Branch ...	40,000	...	(b)

(a) For the years 1939-40 = 35,100.
(b) For 1939-40 = 20,000.

Serial No.	Major head	Particulars of scheme	Cost during the year 1938-39		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
10	18—Other Irrigation Expenditure financed from Ordinary Revenue—A—Irrigation Works in charge of Public Works Officers.	Remodelling of Waran Canal ...	20,000	...	(c)
11	18—B—Navigation, Embankment and Drainage Works.	Improving and extending the Amankot Drainage Scheme.	1,20,000	...	...
		Total 18—Irrigation ...	1,80,000	...	...
12	25—General Administration.	Reorganization of the Legislative Assembly Office.	2,750	1,250	7,059
13	Do. ...	Appointment of two Additional Clerks (one in the 2nd grade and one in the 3rd grade) in the Finance Department.	...	1,210	2,136
14	Do. ...	Temporary appointment of a Head Assistant and a typist for compilation of Financial Books.	3,025	...	...
15	Do. ...	Temporary employment of two additional Magistrates and their staff.	8,280	...	...
16	Do. ...	Employment of Additional Staff for the Mardan District Office.	...	2,580	4,090
17	Do. ...	Employment of an Assistant Nazir for Dera Ismail Khan District.	...	540	660
18	Do. ...	Revision of pay of Naib Tahsildars in the North-West Frontier Province.	...	2,888	12,120
19	Do. ...	Temporary employment of Extra staff for collection duty in the Peshawar District with effect from the 1st March 1938.	4,572	...	...
20	Do. ...	Employment of a mali for the new Court building of Assistant Commissioner, Nowshera.	...	180	180
21	Do. ...	Appointment of a Mali at Rs. 15 per mensem and feeding charges of one bullock at Rs. 5 per mensem for Tahsil Garden, Swabi.	...	220	240
22	Do. ...	Creation of the post of an extra Moharrir for collection of tolls at Dera Ismail Khan Ferry for five months.	...	125	125
		Total 25—General Administration ...	18,627	8,993	26,610

(c) For 1939-40 = 20,000.
For 1940-41 = 10,000.

Serial No.	Major head	Particulars of scheme	Cost during the year 1937-38		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
23	27—Administration of Justice.	Appointment of a temporary Additional Judge, for four months.	16,000	...	...
24	Do. ...	Appointment of two leave reserve clerks and one Record Lifter in the Judicial Commissioner's Court, with effect from the 1st April 1938.	...	1,194	2,064
25	Do. ...	Appointment of a temporary Additional District and Sessions Judge for four months during 1938-39.	7,000	...	...
		Total 27—Administration of Justice...	23,000	1,194	2,064
26	28—Jails and Convict Settlements.	Appointment of a whole time Compounder for the Charsadda Sub-Jail.	...	340	527
		Total 28—Jails and Jails and Convict Settlements.	...	340	527
27	29—Police	Appointment of staff required for starting new classes at the Police Training School Hangu for training of Head Constables, Assistant Sub-Inspectors and Sub-Inspectors.	400	3,615	3,615
		Total 29—Police ...	400	3,615	3,615
28	37—Education ...	Grant to Islamia College, Peshawar, for maintenance of Agricultural classes.	23,000	11,160	(d)
29	Do. ...	Additional maintenance grant of Rs. 7,000 per annum for four years only to the Vedic Bharatari College, Dera Ismail Khan.	...	7,000	7,000
30	Do. ...	Grant of scholarships to selected candidates for training at Industrial Schools in the Punjab.	...	1,745	1,628
31	Do. ...	Raising of District Board Anglo-Vernacular Middle School, Baffa, to the status of a High School.	1,500	13,224	17,563
32	Do. ...	Creation of a post of Drawing Master for the District Board Anglo-Vernacular Middle School, Serai Naurang, (Bannu District) in the grade of Rs. 50—2—70 less 15 per cent. cut, from the 1st April 1938.	...	468	656
33	Do. ...	Appointment of 5 English Teachers at Rs. 35 per mensem each in District Board Schools in order to convert them into Anglo Vernacular Lower Middle Schools, with effect from the 1st April 1938.	...	1,685	1,840

(d) Rs. 11,160 for 1939-40.

Serial No.	Major head	Particulars of scheme	Cost during the year 1938-39		Average cost in future years
			Non-recurring	Recurr-ing	
			Rs.	Rs.	Rs.
34	37—Education ...	Conversion of a Lower Middle School in Hazara District into an Anglo-Vernacular Middle School, with effect from the 1st April 1938.	600	3,269	5,943
35	Do. ...	Conversion of District Board Lower Middle School, Thull (Kohat District), into full Anglo-Vernacular Middle School, with effect from the 1st April 1938.	300	4,341	5,841
36	Do. ...	Conversion of the present Vernacular Middle School, at Paharpur into Anglo-Vernacular Middle School, with effect from the 1st April 1938.	600	930	3,500
37	Do. ...	Conversion of some District Board Primary Schools for boys into Anglo-Vernacular Middle Schools, with effect from the 1st April 1938.	2,000	5,320	7,230
38	Do. ...	Conversion of District Board Vernacular Middle School, Lund Khowar (Mardan District), into a full Anglo-Vernacular Middle School, with effect from the 1st April 1938.	600	659	4,243
39	Do. ...	Conversion of District Board Anglo-Vernacular Lower Middle School, Ghazi, into full Anglo-Vernacular Middle School, with effect from the 1st April 1938.	600	3,457	6,178
40	Do. ...	Conversion of District Board Urdu Girls' Middle School at Tank, into a Vernacular Middle School, with effect from the 1st April 1938.	3,500	1,113	2,715
41	Do. ...	Conversion of District Board Vernacular Middle School at Kot Najibullah into an Anglo-Vernacular Middle School.	600	554	3,529
42	Do. ...	Conversion of District Board Anglo-Vernacular Lower Middle School, Pabbi, into a full Anulo-Vernacular Middle School, with effect from the 1st April 1938.	600	2,531	4,569
43	Do. ...	Conversion of District Board Anglo-Vernacular Lower Middle School, Badber, (Peshawar District) into a full Anglo-Vernacular Middle School, with effect from the 1st April 1938.	600	2,731	5,069
44	Do. ...	Conversion of District Board Vernacular Middle School, Chamkani, (Peshawar District) into a full Anglo-Vernacular Middle School from the 1st April 1938.	600	667	4,685

Serial No.	Major head	Particulars of scheme	Cost during the year 1938-39		Average cost in future years
			Non-recurring	Recurring	
			Rs	Rs.	Rs.
45	37—Education ...	Conversion of 26 posts of pupil teachers on Rs. 20 per mensem serving as Head Mistresses in District Board Girls' Schools (5 Peshawar, 6 Kohat, 4 Bannu, 6 Dera Ismail Khan and 5 Hazara Districts) into posts of Junior Vernacular Head Mistresses grade viz. Rs. 40—2—50. Extra cost of one teacher 25 x 12 = 300.	...	6,435	8,678
46	Do. ...	Creation of 65 Additional pupil teachers posts at Rs. 20 per mensem each for the District Board Primary Schools, with effect from the 1st April 1938.	...	14,300	24,960
47	Do. ...	Opening of a Primary School in the Dera Ismail Khan Cantonment, with effect from the 1st April 1938.	50	202	202
48	Do. ...	Opening of 10 new District Board Primary Schools, for Girls, with effect from the 1st April 1938.	1,000	8,270	9,803
49	Do. ...	Opening of 50 new District Board Primary Schools with effect from the 1st April 1938.	5,000	17,375	23,975
50	Do. ...	Appointment of a clerk in the Government Normal Schools, for women, Peshawar, on Rs. 40 per mensem plus Rs. 5 per mensem Lahore allowance in the grade of Rs. 40—2—80/2—90, with effect from the 1st April 1938.	...	429	709
51	Do. ...	Opening of a carpentry class for ten boys at Government High School, Dera Ismail Khan, with effect from the 1st April 1938.	300	1,690	2,224
52	Do. ...	Raising the scale of pay of the Head Clerk to the District Inspector of Schools, Kohat, from Rs. 40—2—80/2—90 to Rs. 45—3—90/3—105, with effect from the 1st April 1938.	...	22	77
53	Do. ...	Creation of a post of a clerk in the grade of Rs. 40—2—90 less 15 per cent. cut, one office peon at Rs. 15 per mensem and one chowkidar at Rs. 14 per mensem for the office of the Sub-Assistant Inspectress of Girls' Schools, North-West Frontier Province.	...	1,419	1,831

Serial No.	Major head	Particulars of scheme	Cost during the year 1938-39		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
54	37—Education ...	To increase the number of special Girls Middle Scholarships of the value of Rs. 5 per mensem each from five to six and that of the ordinary scholarships of the value of Rs. 4 per mensem each from 117 to 138 consequent on the formation of Mardan as a separate District, with effect from the 1st April 1938.	...	979	4,183
		Total 37—Education ...	41,450	1,11,975	1,58,831
55	38—Medical ..	Appointment of a Stenographer to the Inspector General of Civil Hospitals, North-West Frontier Province, with effect from the 1st April 1938.	...	770	1,305
56	Do. ...	Establishment of a T. B. Sanitorium at Dadar in the Hazara District.	11,000	13,236	23,034
57	Do. ...	Appointment of female Sub-Assistant Surgeons at the Civil Hospitals, Charsadda and Kulachi, with effect from the 1st April 1938.	...	2,420	3,923
58	Do. ...	Training of female compounders ...	360	...	...
59	Do. ...	Payment of a recurring grant-in-aid to the Municipal Committee, Haripur for certain staff, with effect from the 1st April 1938.	...	440	480
60	Do. ...	Opening of a Mental Ward in Peshawar Jail.	1,400	36,656	37,472
		Total 38—Medical ...	12,760	53,522	66,214
61	39—Public Health	Staff and other recurring expenditure required for the Travelling Dispensary of Peshawar District.	...	3,839	3,827
62	Do. ...	Subsidising of ten more trained dais in selected villages in rural areas.	...	2,750	3,600
63	Do. ...	Grants-in-aid for the supply of drinking water to the inhabitants of certain dry areas of the Province.	1,00,000	...	...
		Total 39—Public Health ...	1,00,000	6,589	7,427
64	40—Agriculture ...	Continuance of the Directorate of Agriculture and Allied Departments for 1938-39.	20,272	...	...
65	Do. ...	Retention of the post of propaganda Clerk for one year 1938-39 on a fixed pay of Rs. 40 per mensem.	480	...	...

Serial No.	Major head	Particulars of Scheme	Cost during the year 1938-39		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
66	40—Agriculture ...	Appointment of a Record Clerk for Southern Circle in the grade of Rs. 35—2—75.	...	385	687
67	Do. ...	Conversion of the post of Accountant, Southern Circle, in the grade of Rs. 50—4—110 into that of Head Clerk in the grade of Rs. 70—5—125	...	220	245
68	Do. ...	Appointment of three peons from the 1st April 1938.	...	462	504
69	Do. ...	Appointment of six Kamdars on a permanent basis.	...	2,334	2,520
70	Do. ...	Provision of funds for prizes and other Contingent Charges at the Agricultural Exhibitions in the Northern Circle.	...	800	800
71	Do. ...	Departmental marketing of Fruit of Tarnab Farm.	13,991	...	...
72	Do. ...	Revision of the scale of pay of Mycologist at Tarnab Farm from Rs. 70—4—180 to Rs. 100—5—210 less 15 per cent. cut from the 1st April 1938.	...	209	185
		Total 40—Agriculture ...	34,743	4,410	4,941
73	41—Veterinary ...	Grant of new Scholarships at Rs. 30 per mensem each tenable for four years, with effect from the 1st September 1938.	900	...	(e)
74	Do. ...	Creation of 12 posts of Veterinary Stock Assistants in the grade of Rs. 25—1—35/2—55.	...	4,250	6,560
75	Do. ...	Grants-in-aid to District Boards for repairs to existing buildings of Veterinary Hospitals.	5,200	...	...
		Total 41—Veterinary ...	6,100	4,250	6,560
76	42—Co-operation	Deputation of Industrial Inspector with his staff, from the Punjab.	1,436	...	...
77	Do. ...	Creation of two posts of Credit Sub-Inspectors for the Southern Circle of the Province, in the grade of Rs. 50—3—68—2/70—5—90 less 15 per cent. cut each, with effect from the 1st April 1938.	...	935	1,348

(e) for 1939-40 = 1,800
1940-41 = 2,700
1941-42 = 3,600

Serial No.	Major head	Particulars of scheme	Cost during the year 1938-39		Average cost in future years
			Non-recurring	Recurring	
			Rs.	Rs.	Rs.
78	42—Co-operation...	Conversion of the temporary post of a Clerk at Rs. 40 less 15 per cent. cut into a permanent one in the grade of Rs. 40—2—90 less 15 per cent. cut	...	468	730
		Total 42—Co-operation ...	1,436	1,403	2,078
79	43—Industries ...	Continuance of Cottage Industries Shop during 1938-39.	8,510	...	...
80	Do. ...	Opening of a temporary shop in Peshawar City for the disposal of products of the Weaving Institute.	1,080	...	...
81	Do. ...	Preliminary survey work in connection with Industrial Enquiries.	1,000	...	...
...		Total 43—Industries ...	10,590	...	...
82	50—Civil Works...	Building of the Assembly Hall at Peshawar.	45,000	...	...
83	Do. ...	Construction of two quarters for Tahsildar, Mardan and Naib Tahsildar, Nowshera.	8,657	..	..
84	Do. ...	Construction of quarters in the Bannu Jail for Assistant Jailor, Sub-Assistant Surgeon and Compounder	8,922	...	...
85	Do. ...	Construction of Doaba Police Station	15,000	...	...
86	Do. ...	Construction of a new Police Station at the junction of the Haved and Kakki Roads, Bannu District.	30,000	...	...
87	Do. ...	Re-building of the X-Ray Department in the Lady Reading Hospital, Peshawar.	20,000	...	...
88	Do. ...	Construction of a new building for the Government High School, Charsadda.	54,000	...	...
89	Do. ...	Construction of a Bungalow for the Sub-Divisional Officer, Tank.	12,000	...	...
90	Do. ...	Construction of quarters for clerks at Peshawar.	2,10,000	...	...
91	Do. ...	Building for the Training School, Hangu.	50,000	...	(f)
92	Do. ...	Construction of quarters for Sub-Assistant Surgeons at Mansehra and Kulachi.	5,200	...	...
93	Do. ...	Construction of a mental ward in Peshawar Jail.	7,900	...	...
		Total 50—Civil Works ...	4,66,679	...	...

(f) Rs. 10,000 for 1939-40.

Serial No.	Major head	Particulars of scheme	Cost during the year 1938-39		Average cost in future years
			Non-recurring	Re-curring	
			Rs.	Rs.	Rs.
94	56—Stationery and Printing.	Entertainment of four Compositors on piece rates to cope with the increase of printing work.	...	2,740	2,740
95	Do. ..	Appointment of a Clerk on Rs. 40 per mensem (fixed pay) to assist in the Peshawar Jail Press.	...	440	480
		Total 56—Stationery and Printing ..	...	3,180	3,220
96	57—Miscellaneous	Contribution payable to All India Radio.	6,290	...	...
		Total 57—Miscellaneous ...	6,290	...	...
		Total expenditure charged to Revenue.	9,78,253	2,00,486	2,84,173

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